

Amendment No. ____ (for drafter's use only)

| | <u>Senate</u> | CHAMBER ACTION | <u>House</u> |
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Representative(s) Kyle offered the following:

Amendment to Amendment (365109) (with title amendment)

On page 8, between lines 26 and 27, of the amendment

insert:

Section 6. Subsection (3) of section 550.0951, Florida Statutes, is amended to read:

550.0951 Payment of daily license fee and taxes.--

(3) TAX ON HANDLE.--Each permitholder shall pay a tax on contributions to pari-mutuel pools, the aggregate of which is hereinafter referred to as "handle," on races or games conducted by the permitholder. The tax is imposed daily and is based on the total contributions to all pari-mutuel pools conducted during the daily performance. If a permitholder conducts more than one performance daily, the tax is imposed on each performance separately.

(a) The tax on handle for quarter horse racing is 1.0 percent of the handle.

(b)1. The tax on handle for dogracing is 5.5 percent of the handle, except that for live charity performances held

1 pursuant to s. 550.0351, and for intertrack wagering on such
2 charity performances at a guest greyhound track within the
3 market area of the host, the tax is 7.6 percent of the handle.

4 2. The tax on handle for jai alai is 7.1 percent of
5 the handle.

6 (c)1. The tax on handle for intertrack wagering is 2.0
7 percent of the handle if the host track is a horse track, 3.3
8 percent if the host track is a harness track, 5.5 percent if
9 the host track is a dog track, and 7.1 percent if the host
10 track is a jai alai fronton. The tax on handle for intertrack
11 wagering is 0.5 percent if the host track and the guest track
12 are thoroughbred permitholders or if the guest track is
13 located outside the market area of the host track and within
14 the market area of a throughbred permitholder currently
15 conducting a live race meet or if the guest track is located
16 outside the market area of the host track and the guest track
17 is located in any area of the state in which there are only
18 three permitholders, all of which are greyhound permitholders,
19 located in three contiguous counties or if the guest track is
20 located in a county in which there is only one permitholder,
21 which permitholder is a greyhound track, and is situated
22 within 125 miles of a standardbred horseracing permitholder.
23 The tax on handle for intertrack wagering on rebroadcasts of
24 simulcast thoroughbred horseraces is 2.4 percent of the handle
25 and 1.5 percent of the handle for intertrack wagering on
26 rebroadcasts of simulcast harness horseraces. The tax shall
27 be deposited into the Pari-mutuel Wagering Trust Fund.

28 2. The tax on handle for intertrack wagers accepted by
29 any dog track located in an area of the state in which there
30 are only three permitholders, all of which are greyhound
31 permitholders, located in three contiguous counties, from any

1 greyhound permitholder also located within such area or any
 2 dog track or jai alai fronton located as specified in s.
 3 550.615(6) or (9), on races or games received from the same
 4 class of permitholder located within the same market area is
 5 3.9 percent if the host facility is a greyhound permitholder
 6 and, if the host facility is a jai alai permitholder, the rate
 7 shall be 6.1 percent except that it shall be 2.3 percent on
 8 handle at such time as the total tax on intertrack handle paid
 9 to the division by the permitholder during the current state
 10 fiscal year exceeds the total tax on intertrack handle paid to
 11 the division by the permitholder during the 1992-1993 state
 12 fiscal year.

13 (d) Notwithstanding any other provision of this
 14 chapter, in order to protect the Florida jai alai industry,
 15 effective July 1, 2000, a jai alai permitholder may not be
 16 taxed on live handle at a rate higher than 2 percent.

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19 ===== T I T L E A M E N D M E N T =====

20 And the title is amended as follows:

21 On page 10, line 9, after the semicolon, of the
 22 amendment insert:

23 amending s. 550.0951(3), F.S., revising the
 24 applicability of intertrack wagering tax rates;

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