Florida Senate - 2002

CS for SB 1422

By the Committee on Regulated Industries; and Senator Garcia

315-2296-02 A bill to be entitled 1 2 An act relating to thoroughbred horse racing; 3 amending s. 550.09515, F.S.; revising 4 provisions governing the payment of 5 thoroughbred horse taxes; amending s. 550.5251, б F.S.; revising provisions governing 7 thoroughbred racing permits; amending s. 8 550.334, F.S.; revising criteria for 9 substitutions in quarter horse races; providing for retroactive application; providing an 10 11 effective date. 12 Be It Enacted by the Legislature of the State of Florida: 13 14 Section 1. Subsection (8) is added to section 15 16 550.09515, Florida Statutes, to read: 17 550.09515 Thoroughbred horse taxes; abandoned interest 18 in a permit for nonpayment of taxes.--19 (8) If a thoroughbred permitholder fails to operate 20 all performances on its 2001-2002 license, failure to pay tax on handle for a full schedule of live races for those 21 22 performances in the 2001-2002 fiscal year does not constitute 23 failure to pay taxes on handle for a full schedule of live races in a fiscal year for the purposes of subsection (3). 24 25 This subsection may not be construed as forgiving a 26 thoroughbred permitholder from paying taxes on performances 27 conducted at its facility pursuant to its 2001-2002 license 28 other than for failure to operate all performances on its 29 2001-2002 license. Section 2. Subsections (6) and (7) are added to 30 section 550.5251, Florida Statutes, to read: 31 1

CODING: Words stricken are deletions; words underlined are additions.

1 550.5251 Florida thoroughbred racing; certain permits; 2 operating days. --3 (6) Notwithstanding the provisions of subsection (2), a thoroughbred permitholder who fails to operate all 4 5 performances on its 2001-2002 license does not lose its right б to retain its permit. Such thoroughbred permitholder is 7 eligible for issuance of an annual license pursuant to s. 8 550.0115 for subsequent thoroughbred racing seasons. The division shall take no disciplinary action against such 9 10 thoroughbred permitholder for failure to operate all licensed 11 performances for the 2001-2002 license pursuant to this section or s. 550.01215. This section may not be interpreted 12 to prohibit the division from taking disciplinary action 13 against a thoroughbred permitholder for failure to pay taxes 14 on performances operated pursuant to its 2001-2002 license. 15 (7) A thoroughbred permitholder shall file an 16 17 amendment with the division no later than May 31, 2002, that 18 indicates that it will not be able to operate the performances 19 scheduled on its 2002-2003 license without imposition of any penalty for failure to operate all licensed performances 20 provided in this chapter. 21 Section 3. Paragraph (a) of subsection (7) of section 22 550.334, Florida Statutes, is amended to read: 23 24 550.334 Quarter horse racing; substitutions.--25 (7)(a) Any quarter horse racing permitholder operating under a valid permit issued before January 1, 2002, by the 26 27 division which has not been relocated after December 31, 2001, 28 to a county other than the county that appears on the original 29 permit application is authorized to substitute other races of other breeds of horses which are, respectively, registered 30 31 with the American Paint Horse Association, Appaloosa Horse 2

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Club, Arabian Horse Registry of America, Jockey Club, Palomino Horse Breeders of America, or United States Trotting Association, for no more than 50 percent of the quarter horse races daily. Section 4. Except as otherwise expressly provided in this act, this act shall take effect upon becoming a law and apply retroactively to any thoroughbred permitholder that obtained a license for the 2001-2002 racing season.

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1	STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN COMMITTEE SUBSTITUTE FOR
2	<u>SB 1422</u>
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4	-Provides that if a thoroughbred permitholder fails to operate
5	all performances on its 2001-2002 license, failure to pay tax on handle for a full schedule of live races for those performances does not constitute failure to pay taxes on
6	handle for a full schedule of live races in a fiscal year for the purposes of subsection s. 550.09515(3), F.S. Provides that
7	this subsection may not be construed as forgiving a thoroughbred permitholder from paying taxes on performances
8	conducted at its facility pursuant to its 2001-2002 license other than for failure to operate all performances on its
9	2001-2002 license.
10	- Provides that notwithstanding the provisions of s.
11	550.5251(2), F.S., a thoroughbred permitholder who fails to operate all performances on its 2002-2002 license does not
12	lose its right to retain its permit. The permitholder is eligible for issuance of an annual license pursuant to s.
13	550.0115, F.S., for subsequent thoroughbred racing seasons. Provides that the Division of Pari-mutuel Wagering shall take
14	no disciplinary action against the permitholder for failure to operate all licensed performances for the 2001-2002 license
15	pursuant to this section or s. 550.01215, F.S. Provides that this section may not be interpreted to prohibit the division
16	from taking disciplinary action against a thoroughbred permitholder for failure to pay taxes on performances operated
17	pursuant to its 2001-2002 license.
18	- Provides that a thoroughbred permitholder shall file an amendment with the division no later than May 31, 2002, that
19	indicates that it will not be able to operate the performances scheduled on its 2002-2003 license without imposition of any
20	penalty for failure to operate all licensed performances provided in ch. 550, F.S.
21	- Provides that any quarter horse racing permitholder issued a
22	permit in Florida prior to January 1, 2002, that has not relocated after December 31, 2001, to a county other than the
23	county appearing on the permitholder's original permit application may substitute other races of other breeds of
24	horses.
25	- Provides that except as otherwise expressly provided in this act, the act takes effect upon becoming a law and applies
26	retroactively to any thoroughbred permitholder that obtained a license for the 2001-2002 racing season.
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