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A bill to be entitled
 An act relating to pari-mutuel wagering; amending s.
 550.09515, F.S; deleting provisions that require a
 thoroughbred horse permit to be voided and to escheat to
 the state for failure to operate performances; deleting
 provisions for the reissuance of such escheated permit;
 amending s. 550.5251, F.S.; revising provisions for
 application and issuance of certain thoroughbred horse
 permits; providing for penalties for failure to operate
 full schedule of performances by such permit holders;
 providing procedures for election not to operate live
 performances; providing that such election shall not
 affect the validity of a permit; exempting from penalties
 thoroughbred permit holders who failed to operate full
 schedule of performances during specified seasons;
 providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Subsections (3), (4), (5), (6), and (7) of
 section 550.09515, Florida Statutes, are amended to read:

550.09515 Thoroughbred horse taxes; abandoned interest in
 a permit for nonpayment of taxes.--

~~(3)(a) The permit of a thoroughbred horse permit holder who
 does not pay tax on handle for live thoroughbred horse
 performances for a full schedule of live races during any 2
 consecutive state fiscal years shall be void and shall escheat
 to and become the property of the state unless such failure to
 operate and pay tax on handle was the direct result of fire,
 strike, war, or other disaster or event beyond the ability of~~



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31 ~~the permit holder to control. Financial hardship to the~~
32 ~~permit holder shall not, in and of itself, constitute just cause~~
33 ~~for failure to operate and pay tax on handle.~~

34 ~~(b) In order to maximize the tax revenues to the state,~~
35 ~~the division shall reissue an escheated thoroughbred horse~~
36 ~~permit to a qualified applicant pursuant to the provisions of~~
37 ~~this chapter as for the issuance of an initial permit. However,~~
38 ~~the provisions of this chapter relating to referendum~~
39 ~~requirements for a pari-mutuel permit shall not apply to the~~
40 ~~reissuance of an escheated thoroughbred horse permit. As~~
41 ~~specified in the application and upon approval by the division~~
42 ~~of an application for the permit, the new permit holder shall be~~
43 ~~authorized to operate a thoroughbred horse facility anywhere in~~
44 ~~the same county in which the escheated permit was authorized to~~
45 ~~be operated, notwithstanding the provisions of s. 550.054(2)~~
46 ~~relating to mileage limitations.~~

47 (3)~~(4)~~ In the event that a court of competent jurisdiction
48 determines any of the provisions of this section to be
49 unconstitutional, it is the intent of the Legislature that the
50 provisions contained in this section shall be null and void and
51 that the provisions of s. 550.0951 shall apply to all
52 thoroughbred horse permit holders beginning on the date of such
53 judicial determination. To this end, the Legislature declares
54 that it would not have enacted any of the provisions of this
55 section individually and, to that end, expressly finds them not
56 to be severable.

57 (4)~~(5)~~ Notwithstanding the provisions of s.
58 550.0951(3)(c), the tax on handle for intertrack wagering on
59 rebroadcasts of simulcast horseraces is 2.4 percent of the
60 handle; provided however, that if the guest track is a



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61 thoroughbred track located more than 35 miles from the host
62 track, the host track shall pay a tax of .5 percent of the
63 handle, and additionally the host track shall pay to the guest
64 track 1.9 percent of the handle to be used by the guest track
65 solely for purses. The tax shall be deposited into the Pari-
66 mutuel Wagering Trust Fund.

67 (5)~~(6)~~ A credit equal to the amount of contributions made
68 by a thoroughbred permitholder during the taxable year directly
69 to the Jockeys' Guild or its health and welfare fund to be used
70 to provide health and welfare benefits for active, disabled, and
71 retired Florida jockeys and their dependents pursuant to
72 reasonable rules of eligibility established by the Jockeys'
73 Guild is allowed against taxes on live handle due for a taxable
74 year under this section. A thoroughbred permitholder may not
75 receive a credit greater than an amount equal to 1 percent of
76 its paid taxes for the previous taxable year.

77 (6)~~(7)~~ If a thoroughbred permitholder fails to operate all
78 performances on its 2001-2002 license, failure to pay tax on
79 handle for a full schedule of live races for those performances
80 in the 2001-2002 fiscal year does not constitute failure to pay
81 taxes on handle for a full schedule of live races in a fiscal
82 year for the purposes of subsection (3). This subsection may not
83 be construed as forgiving a thoroughbred permitholder from
84 paying taxes on performances conducted at its facility pursuant
85 to its 2001-2002 license other than for failure to operate all
86 performances on its 2001-2002 license. This subsection expires
87 July 1, 2003.

88 Section 2. Subsection (2) of section 550.5251, Florida
89 Statutes, is amended to read:



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90 550.5251 Florida thoroughbred racing; certain permits;
91 operating days.--

92 (2) Each permitholder referred to in subsection (1) shall
93 annually, during the period commencing December 15 of each year
94 and ending January 4 of the following year, file in writing with
95 the division its application to conduct one or more thoroughbred
96 racing meetings during the thoroughbred racing season commencing
97 on the following June 1. Each application shall specify the
98 number and dates of all performances that the permitholder
99 intends to conduct during that thoroughbred racing season. ~~On or~~
100 ~~before February 15 of each year, the division shall issue a~~
101 ~~license authorizing each permitholder to conduct performances on~~
102 ~~the dates specified in its application.~~ Up to March 31 of each
103 year, each permitholder may request and shall be granted changes
104 in its authorized performances and the division shall issue a
105 license on or before April 30 of each year authorizing each
106 permitholder to conduct performances on the dates specified in
107 its application; but thereafter, as a condition precedent to the
108 validity of its license and its right to retain its permit, each
109 permitholder must operate the full number of days authorized on
110 each of the dates set forth in its license or be subject to
111 discipline pursuant to ss. 550.01215(4) and 550.0251(10). On or
112 before February 15 of each year, a permitholder may elect not to
113 operate live performances during the ensuing thoroughbred racing
114 season by filing an amendment to its application indicating its
115 irrevocable election not to operate and the division shall not
116 issue a license to such permitholder. An election not to operate
117 shall not affect the continuing validity of the permit of such
118 permitholder. For the 2003-2004 Florida Thoroughbred Racing
119 Season only, an election not to operate will be effective if



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120 delivered to the division on or before July 1, 2003. Any
121 thoroughbred permitholder who failed to operate all performances
122 that it was authorized to operate under the license or licenses
123 issued to it by the division for either or both the 2001-2002 or
124 2002-2003 Florida Thoroughbred Racing Seasons shall be excused
125 from discipline by the division for its failure to operate such
126 performances, and its permit shall be deemed valid and in good
127 standing.

128 Section 3. This act shall take effect upon becoming a law.