

By Senator Garcia

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1 A bill to be entitled
 2 An act relating to pari-mutuel wagering;
 3 amending s. 550.09515, F.S; deleting provisions
 4 that require a thoroughbred horse permit to be
 5 voided and to escheat to the state for failure
 6 to operate performances; deleting provisions
 7 for the reissuance of such escheated permit;
 8 amending s. 550.5251, F.S.; revising provisions
 9 for application and issuance of certain
 10 thoroughbred horse permits; providing for
 11 penalties for failure to operate full schedule
 12 of performances by such permitholders;
 13 providing procedures for election not to
 14 operate live performances; providing that such
 15 election shall not affect the validity of a
 16 permit; exempting from penalties thoroughbred
 17 permitholders who failed to operate full
 18 schedule of performances during specified
 19 seasons; providing an effective date.

20
 21 Be It Enacted by the Legislature of the State of Florida:

22
 23 Section 1. Subsections (3), (4), (5), (6), and (7) of
 24 section 550.09515, Florida Statutes, are amended to read:

25 550.09515 Thoroughbred horse taxes; abandoned interest
 26 in a permit for nonpayment of taxes.--

27 ~~(3)(a) The permit of a thoroughbred horse permitholder~~
 28 ~~who does not pay tax on handle for live thoroughbred horse~~
 29 ~~performances for a full schedule of live races during any 2~~
 30 ~~consecutive state fiscal years shall be void and shall escheat~~
 31 ~~to and become the property of the state unless such failure to~~

1 ~~operate and pay tax on handle was the direct result of fire,~~
2 ~~strike, war, or other disaster or event beyond the ability of~~
3 ~~the permitholder to control. Financial hardship to the~~
4 ~~permitholder shall not, in and of itself, constitute just~~
5 ~~cause for failure to operate and pay tax on handle.~~

6 ~~(b) In order to maximize the tax revenues to the~~
7 ~~state, the division shall reissue an escheated thoroughbred~~
8 ~~horse permit to a qualified applicant pursuant to the~~
9 ~~provisions of this chapter as for the issuance of an initial~~
10 ~~permit. However, the provisions of this chapter relating to~~
11 ~~referendum requirements for a pari-mutuel permit shall not~~
12 ~~apply to the reissuance of an escheated thoroughbred horse~~
13 ~~permit. As specified in the application and upon approval by~~
14 ~~the division of an application for the permit, the new~~
15 ~~permitholder shall be authorized to operate a thoroughbred~~
16 ~~horse facility anywhere in the same county in which the~~
17 ~~escheated permit was authorized to be operated,~~
18 ~~notwithstanding the provisions of s. 550.054(2) relating to~~
19 ~~mileage limitations.~~

20 ~~(3)(4)~~ In the event that a court of competent
21 jurisdiction determines any of the provisions of this section
22 to be unconstitutional, it is the intent of the Legislature
23 that the provisions contained in this section shall be null
24 and void and that the provisions of s. 550.0951 shall apply to
25 all thoroughbred horse permitholders beginning on the date of
26 such judicial determination. To this end, the Legislature
27 declares that it would not have enacted any of the provisions
28 of this section individually and, to that end, expressly finds
29 them not to be severable.

30 ~~(4)(5)~~ Notwithstanding the provisions of s.
31 550.0951(3)(c), the tax on handle for intertrack wagering on

1 rebroadcasts of simulcast horseraces is 2.4 percent of the
2 handle; provided however, that if the guest track is a
3 thoroughbred track located more than 35 miles from the host
4 track, the host track shall pay a tax of .5 percent of the
5 handle, and additionally the host track shall pay to the guest
6 track 1.9 percent of the handle to be used by the guest track
7 solely for purses. The tax shall be deposited into the
8 Pari-mutuel Wagering Trust Fund.

9 (5)~~(6)~~ A credit equal to the amount of contributions
10 made by a thoroughbred permitholder during the taxable year
11 directly to the Jockeys' Guild or its health and welfare fund
12 to be used to provide health and welfare benefits for active,
13 disabled, and retired Florida jockeys and their dependents
14 pursuant to reasonable rules of eligibility established by the
15 Jockeys' Guild is allowed against taxes on live handle due for
16 a taxable year under this section. A thoroughbred permitholder
17 may not receive a credit greater than an amount equal to 1
18 percent of its paid taxes for the previous taxable year.

19 (6)~~(7)~~ If a thoroughbred permitholder fails to operate
20 all performances on its 2001-2002 license, failure to pay tax
21 on handle for a full schedule of live races for those
22 performances in the 2001-2002 fiscal year does not constitute
23 failure to pay taxes on handle for a full schedule of live
24 races in a fiscal year for the purposes of subsection (3).
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. This subsection expires July 1, 2003.

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

1 550.5251 Florida thoroughbred racing; certain permits;
2 operating days.--
3 (2) Each permitholder referred to in subsection (1)
4 shall annually, during the period commencing December 15 of
5 each year and ending January 4 of the following year, file in
6 writing with the division its application to conduct one or
7 more thoroughbred racing meetings during the thoroughbred
8 racing season commencing on the following June 1. Each
9 application shall specify the number and dates of all
10 performances that the permitholder intends to conduct during
11 that thoroughbred racing season. ~~On or before February 15 of~~
12 ~~each year, the division shall issue a license authorizing each~~
13 ~~permitholder to conduct performances on the dates specified in~~
14 ~~its application.~~Up to March 31 of each year, each
15 permitholder may request and shall be granted changes in its
16 authorized performances and the division shall issue a license
17 on or before April 30 of each year authorizing each
18 permitholder to conduct performances on the dates specified in
19 its application; but thereafter, as a condition precedent to
20 the validity of its license and its right to retain its
21 permit,each permitholder must operate the full number of days
22 authorized on each of the dates set forth in its license or be
23 subject to discipline pursuant to ss. 550.01215(4) and
24 550.0251(10). On or before February 15 of each year, a
25 permitholder may elect not to operate live performances during
26 the ensuing thoroughbred racing season by filing an amendment
27 to its application indicating its irrevocable election not to
28 operate and the division shall not issue a license to such
29 permitholder. An election not to operate shall not affect the
30 continuing validity of the permit of such permitholder. For
31 the 2004-2005 Florida Thoroughbred Racing Season only, an

