

HB 0939

2004

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; deleting obsolete provisions; amending s. 550.5251, F.S.; revising provisions for application and issuance of certain thoroughbred horse permits; providing penalties for failure to operate full schedule of performances by such permitholders; 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 permitholders who failed to operate during specified racing seasons; providing an effective date.

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

Section 1. Subsections (3) through (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 permitholder 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,~~

HB 0939

2004

30 ~~strike, war, or other disaster or event beyond the ability of~~
 31 ~~the permitholder to control. Financial hardship to the~~
 32 ~~permitholder 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 permitholder 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 permitholders 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

HB 0939

2004

59 rebroadcasts of simulcast horseraces is 2.4 percent of the
 60 handle; provided however, that if the guest track is a
 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 ~~(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.~~

HB 0939

2004

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

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

HB 0939

2004

117 shall not affect the continuing validity of the permit of such
118 permitholder. For the 2004-2005 Florida Thoroughbred Racing
119 Season only, an election not to operate will be effective if
120 delivered to the division on or before July 1, 2004. Any
121 thoroughbred permitholder who either failed to operate all
122 performances that it was authorized to operate under the license
123 or licenses issued to it by the division for either or both the
124 2001-2002 or 2002-2003 Florida Thoroughbred Racing Seasons or
125 who failed to operate any performance during the 2003-2004
126 Florida Thoroughbred Racing Season shall be excused from
127 discipline by the division for its failure to operate such
128 performances, and its permit shall be deemed valid and in good
129 standing.

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