

By Senator Campbell

32-1343-05

1                                   A bill to be entitled

2           An act relating to a tax on the revenues from

3           slot machines; imposing a tax on the revenues

4           from slot machines located in certain

5           pari-mutuel facilities that conduct

6           slot-machine gaming as authorized by s. 23,

7           Art. X of the State Constitution; requiring

8           that the proceeds of the tax be remitted to the

9           Division of Pari-mutuel Wagering; requiring the

10          Department of Revenue to adopt rules; providing

11          penalties for failure to remit the tax;

12          authorizing the Department of Revenue or the

13          Division of Pari-mutuel Wagering to enforce the

14          act; requiring that the proceeds of the tax be

15          deposited into the State School Trust Fund and

16          used solely for the purpose of funding public

17          education in the state; providing an effective

18          date.

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

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22           Section 1. Tax on the revenue from slot-machine

23 gaming.--

24           (1) Each licensed pari-mutuel facility that conducts

25 slot-machine gaming as provided under Section 23 of Article X

26 of the State Constitution shall pay to the state a tax of 30

27 percent of all revenues from the operation of slot machines

28 which shall be used solely for the purpose of funding public

29 education in this state.

30           (2) A pari-mutuel facility conducting slot-machine

31 gaming shall remit the tax to the Division of Pari-mutuel

1 Wagering at the time and in the manner provided for persons  
2 who collect and remit taxes under chapter 550, Florida  
3 Statutes. The Department of Revenue, in consultation with the  
4 Division of Pari-mutuel Wagering, shall adopt by rule forms  
5 and procedures for collecting and auditing the tax proceeds  
6 remitted under this section. A pari-mutuel facility that fails  
7 to remit the tax in the time and manner required is subject to  
8 the penalties provided under section 550.0951, Florida  
9 Statutes. The Department of Revenue or the Division of  
10 Pari-mutuel Wagering may enforce this section.

11 (3) The funds collected under this section shall be  
12 deposited into the State School Trust Fund and shall be  
13 distributed to the school districts annually through the  
14 General Appropriations Act.

15 Section 2. This act shall take effect July 1, 2006.

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18 SENATE SUMMARY

19 Imposes a 30-percent tax on revenue from slot machines  
20 located in pari-mutuel facilities that conduct gaming  
21 authorized by s. 23, Art. X of the State Constitution.  
22 Requires that the proceeds of the tax be deposited into  
23 the State School Trust Fund and used solely for the  
24 purpose of funding public education. Provides penalties  
25 for failure to remit the tax. Authorizes the Department  
26 of Revenue or the Division of Pari-mutuel Wagering to  
27 enforce collection of the tax.  
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