## Florida Senate - 2007

By Senator Geller

31-230-07

2An act relating to a tax on revenues from slot3machines; amending s. 849.16, F.S.; imposing a4tax on revenues from slot machines located in5certain pari-mutuel facilities located in6Broward County, as authorized by Section 23 of7Article X of the State Constitution; defining8the term "slot-machine revenues"; providing for9remitting the tax proceeds periodically to the10Department of Revenue; providing for rulemaking11by the department; requiring the tax proceeds12to be deposited in the State School Trust Fund13and used to supplement public education14funding; providing for the distribution of the15tax proceeds; providing penalties for a failure16to timely pay the tax on slot-machine revenues;17requiring that the Department of Revenue18coordinate with the Division of Pari-mutuel19Wagering in enforcement actions; requiring the20division to adopt rules governing suppliers and21operators of slot machines; providing that,22except for the provisions of this act, ch. 849,23F.S., does not apply to a licensed pari-mutuel24facility in Broward County which qualifies25under Section 23 of Article X of the State26Constitution to operate slot machines, if27specified conditions are met; regulating the28operating hours, number of slot machines29allowed, and use of automated teller machine	1	A bill to be entitled
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**CODING:** Words stricken are deletions; words <u>underlined</u> are additions.

**Florida Senate - 2007** 31-230-07

1 2 WHEREAS, the voters of the State of Florida approved Section 23 of Article X of the State Constitution on November 3 4 4, 2004, and 5 WHEREAS, Section 23 of Article X of the State 6 Constitution allows the Legislature to regulate and tax the 7 slot-machine proceeds to supplement funds for education, and 8 WHEREAS, the Florida Legislature desires to create a regulatory structure that provides for the taxation of 9 10 slot-machine proceeds for the benefit of public education, NOW, THEREFORE, 11 12 13 Be It Enacted by the Legislature of the State of Florida: 14 Section 1. Subsections (3), (4), and (5) are added to 15 section 849.16, Florida Statutes, to read: 16 17 849.16 Machines or devices which come within provisions of law defined. --18 (3)(a) A licensed pari-mutuel facility that conducts 19 slot machine gaming in Broward County, as authorized by s. 23, 20 21 Art. X of the State Constitution, shall pay to the state a tax of 35 percent of slot-machine revenues for the purpose of 22 23 supplementing public education funding. As used in this subsection, the term "slot-machine revenues" means the total 2.4 of all cash and property received by the licensed pari-mutuel 25 facility from slot machine gaming minus the amount of cash, 26 27 cash equivalents, credits, and prizes paid to winners. 28 (b) The pari-mutuel facility shall remit the tax proceeds at the end of each month to the Department of Revenue 29 30 in such a form and fashion as set forth by the department. 31

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1 The Department of Revenue shall adopt rules for collecting and 2 auditing the tax proceeds remitted under this paragraph. (c) The funds collected by the Department of Revenue 3 4 under paragraph (b) shall be deposited in the State School 5 Trust Fund to supplement public education funding. The 6 revenues from slot machines which have been deposited into the 7 trust fund shall be distributed to the counties annually 8 through the General Appropriations Act as follows: 9 To offset the effect of slot machines, Broward 1. 10 County shall receive \$75 per full-time equivalent student enrolled within the county. 11 12 The slot-machine revenues that remain after the 2. 13 distribution authorized under subparagraph 1. shall be distributed in accordance with the Florida Education Finance 14 Program as determined by the General Appropriations Act to all 15 counties, including Broward County. 16 17 (d) The failure to timely pay the tax on slot-machine 18 revenues shall subject the licensed permitholder to enforcement by the Division of Pari-mutuel Wagering and to 19 penalties set forth in s. 550.0951. The Department of Revenue 20 21 shall coordinate with the Division of Pari-mutuel Wagering in 2.2 bringing enforcement actions under this paragraph. 23 (e) The Division of Pari-mutuel Wagering shall adopt rules governing licensure and regulation of the suppliers of 2.4 slot machines to the authorized pari-mutuel facilities and of 25 the operators of those slot machines. 26 27 (4) Except for subsection (3) and this subsection, 2.8 this chapter may not be construed, interpreted, or applied to any licensed pari-mutuel facility in Broward County which 29 30 qualifies under s. 23, Art. X of the State Constitution to 31

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1 operate slot machines if the pari-mutuel facility complies 2 with the payment of taxes under this section. 3 (5) A pari-mutuel facility, that is subject to this 4 section may: 5 (a) Remain open and operate slot machines and allow 6 gaming 24 hours a day, 7 days a week; 7 (b) Place an unlimited number of slot machines on the 8 gambling floor; and 9 (c) Place automated teller machines on the premises, 10 except on the gambling floor. 11 Section 2. This act shall take effect upon becoming a 12 law. 13 14 15 SENATE SUMMARY 16 Imposes a tax on revenues from slot machines located in certain pari-mutuel facilities located in Broward County, 17 as authorized by Section 23 of Article X of the State Constitution. Defines the term "slot-machine revenues." Provides for remitting the tax proceeds monthly to the Department of Revenue. Provides for rulemaking by the 18 department. Requires that the tax proceeds be deposited in the State School Trust Fund and used to supplement 19 20 public education funding. Provides for the distribution of the tax proceeds. Provides penalties for a failure to 21 timely pay the tax on slot-machine revenues. Requires that the Department of Revenue coordinate with the Division of Pari-mutuel Wagering in enforcement actions. 22 Requires the division to adopt rules governing suppliers 23 and operators of slot machines. Provides that, except for the provisions created by this act, ch. 849, F.S., does not apply to a licensed pari-mutuel facility in Broward 2.4 County which qualifies under Section 23 of Article X of 25 the State Constitution to operate slot machines if specified conditions are met. Permits affected facilities to operate continuously, have an unlimited number of slot 26 machines on the gaming floor, and place automated teller 27 machines on the premises. 28 29

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