

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Brandenburg offered the following:

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3 **Amendment (with directory and title amendments)**

4 Between lines 112 and 113, insert:

5 (3) TAX ON HANDLE.--Each permitholder shall pay a tax on
6 contributions to pari-mutuel pools, the aggregate of which is
7 hereinafter referred to as "handle," on races or games conducted
8 by the permitholder. The tax is imposed daily and is based on
9 the total contributions to all pari-mutuel pools conducted
10 during the daily performance. If a permitholder conducts more
11 than one performance daily, the tax is imposed on each
12 performance separately.

13 (c)1. The tax on handle for intertrack wagering is 2.0
14 percent of the handle if the host track is a horse track, 3.3
15 percent if the host track is a harness track, 5.5 percent if the
16 host track is a dog track, and 7.1 percent if the host track is

683777

5/1/2008 8:41 PM

Amendment No.

17 a jai alai fronton. The tax on handle for intertrack wagering is
18 0.5 percent if the host track and the guest track are
19 thoroughbred permitholders or if the guest track is a
20 thoroughbred permitholder located outside the market area of the
21 host track and within the market area of a thoroughbred
22 permitholder currently conducting a live race meet. The tax on
23 handle for intertrack wagering on rebroadcasts of simulcast
24 thoroughbred horseraces is 2.4 percent of the handle and 1.5
25 percent of the handle for intertrack wagering on rebroadcasts of
26 simulcast harness horseraces. The tax shall be deposited into
27 the Pari-mutuel Wagering Trust Fund.

28 2. The tax on handle for intertrack wagers accepted by any
29 dog track located in an area of the state in which there are
30 only three permitholders, all of which are greyhound
31 permitholders, located in three contiguous counties, from any
32 greyhound permitholder also located within such area or any dog
33 track or jai alai fronton located as specified in s. 550.615(6)
34 or (9), on races or games received from the same class of
35 permitholder located within the same market area is 3.9 percent
36 if the host facility is a greyhound permitholder and, if the
37 host facility is a jai alai permitholder, the rate shall be 6.1
38 percent except that it shall be 2.3 percent on handle at such
39 time as the total tax on intertrack handle paid to the division
40 by the permitholder during the current state fiscal year exceeds
41 the total tax on intertrack handle paid to the division by the
42 permitholder during the 1992-1993 state fiscal year.

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44 ===== D I R E C T O R Y A M E N D M E N T =====

683777

5/1/2008 8:41 PM

Amendment No.

45 Remove line 78 and insert:

46 Section 3. Paragraph (b) of subsection (1), paragraph (c)
47 of subsection (3), and subsection
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53 **T I T L E A M E N D M E N T**

54 Remove line 8 and insert:

55 550.0951, F.S.; limiting a tax on handle to certain guest
56 tracks; providing for monthly payments of the
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