

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Brandenburg offered the following:

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3 **Amendment (with title amendment)**

4 Between lines 221-222 and insert:

5 Section 1. Paragraph (c) of subsection (3) of section  
6 550.0951, Florida Statutes, is amended to read:

7 550.0951 Payment of daily license fee and taxes;  
8 penalties.--

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

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HOUSE AMENDMENT

Bill No. CS/CS/HB 601

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17 (c)1. The tax on handle for intertrack wagering is 2.0  
18 percent of the handle if the host track is a horse track, 3.3  
19 percent if the host track is a harness track, 5.5 percent if the  
20 host track is a dog track, and 7.1 percent if the host track is  
21 a jai alai fronton. The tax on handle for intertrack wagering is  
22 0.5 percent if the host track and the guest track are  
23 thoroughbred permitholders or if the guest track is is a  
24 thoroughbred permitholcer located outside the market area of the  
25 host track and within the market area of a thoroughbred  
26 permitholder currently conducting a live race meet. The tax on  
27 handle for intertrack wagering on rebroadcasts of simulcast  
28 thoroughbred horseraces is 2.4 percent of the handle and 1.5  
29 percent of the handle for intertrack wagering on rebroadcasts of  
30 simulcast harness horseraces. The tax shall be deposited into  
31 the Pari-mutuel Wagering Trust Fund.

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

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45 the total tax on intertrack handle paid to the division by the  
46 permitholder during the 1992-1993 state fiscal year.

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**T I T L E   A M E N D M E N T**

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Remove line 3 and insert:

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Professional Regulation; amending s. 550.0951, F.S.; limiting a  
55 tax on handle to certain guest tracks; amending s. 718.111,  
56 F.S.;

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