

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 27 and 28, 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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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 a
24 thoroughbred permitholder 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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Between lines 2 and 3, insert:

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550.0951, F.S.; limiting a tax on handle to certain guest

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tracks; amending s.

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