

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Seiler offered the following:

2  
3 **Amendment (with title amendment)**

4 Between lines 27 and 28, insert:

5  
6 Section 1. Subsections (2) and (3) of section 551.106,  
7 Florida Statutes, are amended to read:

8 551.106 License fee; tax rate; penalties.--

9 (2) TAX ON SLOT MACHINE REVENUES.--

10 (a) The tax rate on slot machine revenues at each facility  
11 shall be 35 ~~50~~ percent.

12 (b) Beginning July 1, 2008, if the slot machine tax  
13 revenues under paragraph (a) from a facility which operated for  
14 any portion of the 2007-2008 state fiscal year does not meet or  
15 exceed that facility's estimated tax remittance for the 2008-  
16 2009 fiscal year, as determined by reference to the February

280535

5/2/2008 11:58 AM

Amendment No.

17 2008 Revenue Estimating Conference's estimate of tax remittances  
18 for each such licensee for the 2008-2009 fiscal year, and the  
19 total remittances for all such licensees falls short of a  
20 cumulative amount of \$122 million from the slot machine  
21 licensees in each state fiscal year, an additional amount shall  
22 be paid by each slot machine licensee that conducted slot  
23 machine gaming in such year which is sufficient to make the  
24 total tax under paragraph (a) and this paragraph equal to that  
25 facility's estimated tax remittance for the 2008-2009 fiscal  
26 year. The additional amount to be paid by any licensee shall be  
27 offset in the amount by which any other licensee's remittance  
28 for the state fiscal year is in excess of its estimated  
29 remittance amount for that state fiscal year. If more than one  
30 licensee has a shortfall and any licensee has an excess, such  
31 excess amount shall be shared proportionally among those  
32 licensees having a shortfall based upon each such licensee's pro  
33 rata share of the total shortfall in taxes paid on slot machine  
34 revenues in such year pursuant to paragraph (a). However, a  
35 licensee is not required to pay taxes due for a state fiscal  
36 year under paragraph (a) or this paragraph in an amount greater  
37 than 50 percent of its slot machine revenues. This paragraph  
38 expires July 1, 2012.

39 (c) Beginning July 1, 2008, each slot machine licensee  
40 other than those licensees that are subject to paragraph (b)  
41 shall pay a tax on slot machine revenues equal to the greater of  
42 35 percent of slot machine revenues or \$41 million in cumulative  
43 slot machine tax revenue in each state fiscal year. For  
44 licensees operating less than an entire fiscal year, the \$41-

280535

5/2/2008 11:58 AM

Amendment No.

45 million amount shall be prorated based on the number of days of  
46 operation. However, a licensee is not required to pay taxes due  
47 for a state fiscal year under paragraph (a) and this paragraph  
48 in an amount greater than 50 percent of its slot machine  
49 revenues. This paragraph expires July 1, 2012.

50 (d)1.a. If the tribal-state compact between the Seminole  
51 Tribe of Florida and the State of Florida which authorizes Class  
52 III gaming is upheld by the Supreme Court of Florida in the case  
53 of Florida House of Representatives, et al. v. Hon. Charles J.  
54 Crist, Jr., etc., Case No. SC07-2154 in a final judgment on the  
55 validity of the tribal-state compact or is ratified by the  
56 Legislature, and the Class III gaming, other than slot machine  
57 gaming, is conducted under the provisions of the valid tribal-  
58 state compact in Broward County or Miami-Dade County on any  
59 Indian reservation, the tax rate under this section shall be 35  
60 percent, notwithstanding paragraphs (b) and (c).

61 b. If there is no valid tribal-state compact and if during  
62 any state fiscal year Class III gaming, other than slot machine  
63 gaming, is conducted by any Indian tribe in Broward County or  
64 Miami-Dade County on any Indian reservation, for 6 months or  
65 more during the same state fiscal year, then the tax rate under  
66 this section shall be 35 percent during the same state fiscal  
67 year and the provisions of paragraphs (b) and (c) shall not  
68 apply.

69 2. If the state authorizes video lottery terminals,  
70 electronic gaming, or Class II or Class III gaming, as defined  
71 by the Indian Gaming and Regulatory Act, at pari-mutuel  
72 facilities in any county in this state, the tax rate shall be

280535

5/2/2008 11:58 AM

Amendment No.

73 the lesser of 35 percent or the tax rate established for such  
74 pari-mutuel facilities, notwithstanding paragraphs (b) and (c).

75 (e)~~(b)~~ The slot machine revenue tax imposed by this  
76 section shall be paid to the division for deposit into the Pari-  
77 mutuel Wagering Trust Fund for immediate transfer by the Chief  
78 Financial Officer for deposit into the Educational Enhancement  
79 Trust Fund of the Department of Education. Any interest earnings  
80 on the tax revenues shall also be transferred to the Educational  
81 Enhancement Trust Fund.

82 (f)~~(e)~~1. Funds transferred to the Educational Enhancement  
83 Trust Fund under paragraph (e) ~~(b)~~ shall be used to supplement  
84 public education funding statewide.

85 2. If necessary to comply with any covenant established  
86 pursuant to s. 1013.68(4), s. 1013.70(1), or s. 1013.737(3),  
87 funds transferred to the Educational Enhancement Trust Fund  
88 under paragraph (e) ~~(b)~~ shall first be available to pay debt  
89 service on lottery bonds issued to fund school construction in  
90 the event lottery revenues are insufficient for such purpose or  
91 to satisfy debt service reserve requirements established in  
92 connection with lottery bonds. Moneys available pursuant to this  
93 subparagraph are subject to annual appropriation by the  
94 Legislature.

95 (3) PAYMENT AND DISPOSITION OF TAXES.--

96 (a) Payment for the tax on slot machine revenues imposed  
97 by this section shall be paid to the division. The division  
98 shall deposit these sums with the Chief Financial Officer, to  
99 the credit of the Pari-mutuel Wagering Trust Fund. The slot  
100 machine licensee shall remit to the division payment for the tax  
280535

5/2/2008 11:58 AM

Amendment No.

101 on slot machine revenues. Such payments shall be remitted by 3  
102 p.m. on the 5th day of each calendar month ~~Wednesday of each~~  
103 ~~week~~ for taxes imposed and collected for the preceding calendar  
104 month ~~week ending on Sunday~~. If the 5th day of the calendar  
105 month falls on a weekend or a state holiday, payments shall be  
106 remitted by 3 p.m. on the first Monday following the weekend or  
107 on the first Tuesday if the first Monday is a state holiday.

108 (b) Each licensee shall pay any amounts due as provided in  
109 paragraph (2)(b) or paragraph (2)(c) on or before July 31  
110 immediately following the end of the fiscal year.

111 (c) The slot machine licensee shall file a report under  
112 oath by the 5th day of each calendar month for all taxes  
113 remitted during the preceding calendar month. Such payments  
114 shall be accompanied by a report under oath showing all slot  
115 machine gaming activities for the preceding calendar month and  
116 such other information as may be prescribed by the division.

117 Section 2. Subsection (1) of section 551.114, Florida  
118 Statutes, is amended to read:

119 551.114 Slot machine gaming areas.--

120 (1) A slot machine licensee may make available for play up  
121 to 1,500 ~~2,000~~ slot machines within the property of the  
122 facilities of the slot machine licensee.

123 Section 3. Section 551.116, Florida Statutes, is amended  
124 to read:

125 551.116 Days and hours of operation.--Slot machine gaming  
126 areas may be open daily throughout the year. The slot machine  
127 gaming areas, including sales of alcoholic beverages, may be  
128 open a cumulative amount of 18 hours per day on Monday through

280535

5/2/2008 11:58 AM

Amendment No.

129 Friday and 24 hours per day on Saturday and Sunday and on those  
130 holidays specified in s. 110.117(1), and such hours of operation  
131 are not subject to other regulation.  
132  
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135 **T I T L E A M E N D M E N T**

136 Remove line 2 and insert:

137 An act relating to pari-mutuel facilities; amending s. 551.106,  
138 F.S.; revising provisions for tax on revenue of slot machines;  
139 revising the tax rate; providing for the tax rate if certain  
140 conditions are met; amending s. 551.116, F.S.; revising  
141 provisions limiting the hours of operation of slot machine  
142 gaming areas; exempting such hours of operation from other  
143 regulation; amending s. 551.114, F.S.; revising the number of  
144 slot machines allowed within a gaming facility; amending s.