



304092

LEGISLATIVE ACTION

Senate

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House

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The Policy and Steering Committee on Ways and Means (Thrasher) recommended the following:

**Senate Amendment (with title amendment)**

Between lines 84 and 85  
insert:

Section 2. Section 550.135, Florida Statutes, is amended to read:

550.135 Division of moneys derived under this law.—All moneys that are deposited with the Chief Financial Officer to the credit of the Pari-mutuel Wagering Trust Fund shall be distributed as follows:

(1) (a) At the end of each fiscal year, the division shall deduct the regulatory costs incurred for that year from the



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13 taxes and fees imposed under this chapter and s. 849.086 paid by  
14 all pari-mutuel facilities and distribute the excess to each  
15 non-slot facility based on its pro rata share by November 1. The  
16 pro-rata share for each non-slot facility shall be calculated as  
17 all taxes on handle from wagers placed at the non-slot facility,  
18 which shall include wagers placed as an intertrack guest, plus  
19 all daily license fees paid by that facility less any credits of  
20 that facility pursuant to s. 550.09511 and s. 550.09514 whether  
21 applied directly or transferred to another facility under that  
22 section, divided by the total of all such taxes on handle paid  
23 from wagers placed at all non-slot facilities and daily license  
24 fees paid by all non-slot facilities less credits applied or  
25 transferred by all non-slot facilities. In no event shall a  
26 facility receive back more than that facility paid, directly or  
27 indirectly, in taxes and fees imposed under this chapter and s.  
28 849.086. The first pro rata distribution shall be paid on or  
29 before November 1, 2011 and shall be based on fiscal year 2010-  
30 2011. For purposes of this section, the division's regulatory  
31 costs shall include all operating and non-operating expenditures  
32 incurred or encumbered by the department related to the  
33 regulation of pari-mutuel wagering pursuant to ch. 550 and the  
34 regulation of cardrooms pursuant to s. 849.086.

35 (b) If at the end of any state fiscal year, the aggregate  
36 amount of tax paid to the state by all pari-mutuel licensees for  
37 the operation of slot machines is less than the aggregate amount  
38 of tax paid by all pari-mutuel licensees for the operation of  
39 slot machines in the 2008-2009 state fiscal year plus the amount  
40 of the tax exemptions in s. 849.086(13)(a), a surcharge shall be  
41 imposed on pari-mutuel licensees that do not operate slot



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42 machines. The surcharge equals the difference between the  
43 aggregate amount of tax paid by all pari-mutuel licensees for  
44 the operation of slot machines in the 2008-2009 state fiscal  
45 year plus the amount of the tax exemptions in s. 849.086(13) (a)  
46 and the aggregate amount of tax paid to the state by all pari-  
47 mutuel licensees for the operation of slot machines in the  
48 applicable state fiscal year. The surcharge shall not exceed  
49 \$7.5 million. Each pari-mutuel facility shall pay its pro rata  
50 share of the surcharge to the state within 45 days after the end  
51 of the state fiscal year. The pro rata share of the surcharge  
52 for each licensee shall be calculated as the total amount of  
53 taxes on cardroom gross receipts that would have been due to the  
54 state if the exemptions under s. 849.086(13) (a) did not apply,  
55 divided by the total of such amounts for all licensees that did  
56 not operate slot machines.

57 ~~The daily license fee revenues collected pursuant to s.~~  
58 ~~550.0951(1) shall be used to fund the operating cost of the~~  
59 ~~division and to provide a proportionate share of the operation~~  
60 ~~of the office of the secretary and the Division of~~  
61 ~~Administration of the Department of Business and Professional~~  
62 ~~Regulation; however, other collections in the Pari-mutuel~~  
63 ~~Wagering Trust Fund may also be used to fund the operation of~~  
64 ~~the division in accordance with authorized appropriations.~~

65 (c)(2) Five hundred thousand dollars shall be retained in  
66 the Pari-mutuel Wagering Trust fund to carry forward for the  
67 subsequent fiscal year for the operating and non-operating  
68 expenditures incurred or encumbered by the department related to  
69 the regulation of pari-mutuel wagering pursuant to this chapter  
70 and the regulation of cardrooms pursuant to s. 849.086. Such



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71 amount shall be in addition to the amount of the division's  
72 regulatory costs. All unappropriated funds in excess of the  
73 \$500,000 remaining \$1.5 million in the Pari-mutuel Wagering  
74 Trust Fund, collected pursuant to this chapter, after the  
75 distribution under subsection (1)(a), shall be deposited with  
76 the Chief Financial Officer to the credit of the General Revenue  
77 Fund.

78 (2)~~(3)~~ The slot machine license fee, the slot machine  
79 occupational license fee, and the compulsive or addictive  
80 gambling prevention program fee collected pursuant to ss.  
81 551.106, 551.107(2)(a)1., and 551.118 shall be used to fund the  
82 direct and indirect operating expenses of the division's slot  
83 machine regulation operations and to provide funding for  
84 relevant enforcement activities in accordance with authorized  
85 appropriations. Funds deposited into the Pari-mutuel Wagering  
86 Trust Fund pursuant to ss. 551.106, 551.107(2)(a)1., and 551.118  
87 shall be reserved in the trust fund for slot machine regulation  
88 operations. On June 30, any unappropriated funds in excess of  
89 those necessary for incurred obligations and subsequent year  
90 cash flow for slot machine regulation operations shall be  
91 deposited with the Chief Financial Officer to the credit of the  
92 General Revenue Fund.

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95 ===== T I T L E A M E N D M E N T =====

96 And the title is amended as follows:

97 Delete line 6

98 and insert:

99 their pari-mutuel facilities; amending s. 550.135,



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100 F.S.; providing for a refund of taxes and fees paid by  
101 all pari-mutuel wagers at pari-mutuel facilities that  
102 do not operate slot machines after deduction of the  
103 costs of regulation by the division; imposing a  
104 surcharge on pari-mutuel licensees that do not operate  
105 slot machines if the taxes on pari-mutuel facilities  
106 that do operate slot machines are less than a certain  
107 amount; specifying the maximum amount of the  
108 surcharge; providing for the calculation of the pro  
109 rata share of the surcharge for each pari-mutuel  
110 licensee that does not operate slot machines;  
111 providing that excess funds in the Pari-mutuel Trust  
112 Fund to be deposited in the General Revenue Fund;  
113 amending s. 550.0951,