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LEGISLATIVE ACTION

Senate	.	House
Comm: WD	.	
04/13/2010	.	
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The Committee on Regulated Industries (Thrasher) recommended the following:

1           **Senate Substitute for Amendment (979976) (with title**  
2 **amendment)**

3  
4           Delete lines 66 - 77

5 and insert:

6           Section 2. Subsection (5) of section 550.0951, Florida  
7 Statutes, as amended by section 7 of chapter 2009-170, Laws of  
8 Florida, is amended to read:

9           550.0951 Payment of daily license fee and taxes;  
10 penalties.—

11           (5) PAYMENT AND DISPOSITION OF FEES AND TAXES.—

12           (a) Payments imposed by this section shall be paid to the



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13 division. The division shall deposit these sums with the Chief  
14 Financial Officer, to the credit of the Pari-mutuel Wagering  
15 Trust Fund, hereby established. The permitholder shall remit to  
16 the division payment for the daily license fee, the admission  
17 tax, the tax on handle, and the breaks tax. Such payments shall  
18 be remitted by 3 p.m. Wednesday of each week for taxes imposed  
19 and collected for the preceding week ending on Sunday. Beginning  
20 on July 1, 2012, such payments shall be remitted by 3 p.m. on  
21 the 5th day of each calendar month for taxes imposed and  
22 collected for the preceding calendar month. If the 5th day of  
23 the calendar month falls on a weekend, payments shall be  
24 remitted by 3 p.m. the first Monday following the weekend.  
25 Permitholders shall file a report under oath by the 5th day of  
26 each calendar month for all taxes remitted during the preceding  
27 calendar month. Such payments shall be accompanied by a report  
28 under oath showing the total of all admissions, the pari-mutuel  
29 wagering activities for the preceding calendar month, and such  
30 other information as may be prescribed by the division.

31 (b) Notwithstanding any other law, a pari-mutuel wager  
32 placed at a pari-mutuel facility that does not operate slot  
33 machines, directly or through a host facility, and regardless of  
34 whether such wager was made on a live, intertrack, or simulcast  
35 race or game, is exempt from the tax otherwise due and payable  
36 on handle on a wager placed at the pari-mutuel facility.

37 (c) If, during any state fiscal year, the aggregate amount  
38 of tax on handle paid to the state by all pari-mutuel licensees  
39 for the operation of slot machines is less than the aggregate  
40 amount of tax paid by all pari-mutuel licensees for the  
41 operation of slot machines in the 2008-2009 state fiscal year



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42 plus the amount of the tax exemptions in paragraph (b) and s.  
43 849.086(13) (a), a surcharge shall be imposed on pari-mutuel  
44 licensees that do not operate slot machines. The surcharge  
45 equals the difference between the aggregate amount of tax paid  
46 by all pari-mutuel licensees for the operation of slot machines  
47 in the 2008-2009 state fiscal year plus the amount of the tax  
48 exemptions in paragraph (b) and s. 849.086(13) (a) and the  
49 aggregate amount of tax on handle paid to the state by all pari-  
50 mutuel licensees for the operation of slot machines in the  
51 applicable state fiscal year, not to exceed \$15 million. Each  
52 pari-mutuel facility shall pay its pro rata share of the  
53 surcharge to the state within 45 days after the end of the state  
54 fiscal year. The pro rata share of the surcharge for each  
55 licensee shall be calculated as the total amount of taxes on  
56 handle that would have been due to the state if the exemptions  
57 under paragraph (b) and s. 849.086(13) (a) did not apply, divided  
58 by the total of such amounts for all licensees that did not  
59 operate slot machines.

60 (d) A pari-mutuel licensee that does not operate slot  
61 machines may apply the exemption to the tax on handle under s.  
62 550.09514(1) to the surcharge under paragraph (c). The surcharge  
63 under paragraph (c) may not be reduced by any other exemption.

64 (e) This subsection does not affect the calculation and  
65 payment of greyhound purses or jai-alai prize money.

66 Section 3. Present paragraph (j) of subsection (1) of  
67 section 551.103, Florida Statutes, is redesignated as paragraph  
68 (k), and a new paragraph (j) is added to that subsection, to  
69 read:

70 551.103 Powers and duties of the division and law



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71 enforcement.-

72 (1) The division shall adopt, pursuant to the provisions of  
73 ss. 120.536(1) and 120.54, all rules necessary to implement,  
74 administer, and regulate slot machine gaming as authorized in  
75 this chapter. Such rules must include:

76 (j) Minimum standards to be followed by a slot machine  
77 licensee who employs or contracts for armed or unarmed security  
78 personnel consistent with general law.

79 Section 4. Paragraphs (a) and (d) of subsection (13) of  
80 section 849.086, Florida Statutes, as amended by section 24 of  
81 chapter 2009-170, Laws of Florida, are amended to read:

82 849.086 Cardrooms authorized.-

83 (13) TAXES AND OTHER PAYMENTS.-

84 (a) Each cardroom operator shall pay a tax to the state of  
85 10 percent of the cardroom operation's monthly gross receipts.  
86 However, a pari-mutuel facility that does not operate slot  
87 machines is exempt from the tax under this paragraph.

88 (d)1. Each greyhound and jai alai permitholder that  
89 operates a cardroom facility and slot machines shall use at  
90 least 4 percent of such permitholder's cardroom monthly gross  
91 receipts to supplement greyhound purses or jai alai prize money,  
92 respectively, during the permitholder's next ensuing pari-mutuel  
93 meet. Each greyhound and jai alai permitholder that operates a  
94 cardroom facility but does not operate slot machines shall use  
95 at least 6 percent of such permitholder's cardroom monthly gross  
96 receipts to supplement greyhound purses or jai alai prize money,  
97 respectively, during the permitholder's next ensuing pari-mutuel  
98 meet.

99 2. Each thoroughbred and harness horse racing permitholder



100 that operates a cardroom facility shall use at least 50 percent  
101 of such permitholder's cardroom monthly net proceeds as follows:  
102 47 percent to supplement purses and 3 percent to supplement  
103 breeders' awards during the permitholder's next ensuing racing  
104 meet.

105 3. No cardroom license or renewal thereof shall be issued  
106 to an applicant holding a permit under chapter 550 to conduct  
107 pari-mutuel wagering meets of quarter horse racing unless the  
108 applicant has on file with the division a binding written  
109 agreement between the applicant and the Florida Quarter Horse  
110 Racing Association or the association representing a majority of  
111 the horse owners and trainers at the applicant's eligible  
112 facility, governing the payment of purses on live quarter horse  
113 races conducted at the licensee's pari-mutuel facility. The  
114 agreement governing purses may direct the payment of such purses  
115 from revenues generated by any wagering or gaming the applicant  
116 is authorized to conduct under Florida law. All purses shall be  
117 subject to the terms of chapter 550.

118  
119 ===== T I T L E A M E N D M E N T =====

120 And the title is amended as follows:

121 Delete lines 6 - 8

122 and insert:

123 their pari-mutuel facilities; amending s. 550.0951,  
124 F.S.; exempting pari-mutuel wagers at pari-mutuel  
125 facilities that do not operate slot machines from the  
126 tax on handle; imposing a surcharge on pari-mutuel  
127 licensees that do not operate slot machines if the  
128 taxes on handle on pari-mutuel facilities that do



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129 operate slot machines are less than a certain amount;  
130 specifying the maximum amount of the surcharge;  
131 providing for the calculation of the pro rata share of  
132 the surcharge for each pari-mutuel licensee that does  
133 not operate slot machines; specifying an exemption  
134 that may apply to the surcharge; amending s. 551.103,  
135 F.S.; requiring the Division of Pari-mutuel Wagering  
136 to adopt rules regulating the employment of security  
137 personnel; amending s. 849.086, F.S.; exempting a  
138 pari-mutuel facility that operates a cardroom but does  
139 not operate slot machines from the tax on the gross  
140 receipts of the cardroom operations; revising the  
141 amounts that greyhound and jai alai permitholders that  
142 operate cardrooms must use supplement greyhound purses  
143 or jai alai prize money; providing an