



542476

LEGISLATIVE ACTION

| Senate | . | House |
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The Policy and Steering Committee on Ways and Means (Altman) recommended the following:

Senate Amendment (with title amendment)

Between lines 267 and 268
insert:

Section 4. Subsection (9) of section 550.105, Florida Statutes, is amended to read:

550.105 Occupational licenses of racetrack employees; fees; denial, suspension, and revocation of license; penalties and fines.—

(9) The tax imposed by this section is in lieu of all license, excise, or occupational taxes to the state or any county, municipality, or other political subdivision, except that, if a



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13 race meeting or game is held or conducted in a municipality, the
14 municipality may assess and collect an additional tax against
15 any person conducting live racing or games within its corporate
16 limits, which tax may not exceed \$150 per day for horseracing,
17 ~~or \$50 per day for dogracing, or jai alai, simulcasts,~~
18 intertrack wagering, or cardrooms. Except as provided in this
19 chapter, a municipality may not assess or collect any additional
20 excise or revenue tax against any person conducting race
21 meetings within the corporate limits of the municipality or
22 against any patron of any such person.

23
24 ===== T I T L E A M E N D M E N T =====

25 And the title is amended as follows:

26 Delete line 21

27 and insert:

28 renewal; amending s. 550.105, F.S.; authorizing a
29 municipality to impose a tax on simulcasts, intertrack
30 wagering, and cardrooms; increasing the tax that a
31 municipality may levy for dogracing and cardrooms;
32 amending s. 849.086, F.S.; exempting a pari-