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LEGISLATIVE ACTION

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

Senate Amendment (with title amendment)

Delete lines 66 - 77
and insert:

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

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

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

(a) Payments imposed by this section shall be paid to the division. The division shall deposit these sums with the Chief



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

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

36 (c) If, during any state fiscal year, the aggregate amount
37 of tax on slot machine revenue paid to the state by all pari-
38 mutuel licensees for the operation of slot machines is less than
39 the aggregate amount of tax paid on slot machine revenue by all
40 pari-mutuel licensees in the 2008-2009 state fiscal year plus
41 the amount of the tax exemptions in paragraph (b) and s.



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

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

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

65 Section 3. Paragraphs (a) and (d) of subsection (13) of
66 section 849.086, Florida Statutes, as amended by section 24 of
67 chapter 2009-170, Laws of Florida, are amended to read:

68 849.086 Cardrooms authorized.—

69 (13) TAXES AND OTHER PAYMENTS.—

70 (a) Each cardroom operator shall pay a tax to the state of



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71 10 percent of the cardroom operation's monthly gross receipts.
72 However, a pari-mutuel facility that does not operate slot
73 machines is exempt from the tax under this paragraph.

74 (d)1. Each greyhound and jai alai permitholder that
75 operates a cardroom facility and slot machines shall use at
76 least 4 percent of such permitholder's cardroom monthly gross
77 receipts to supplement greyhound purses or jai alai prize money,
78 respectively, during the permitholder's next ensuing pari-mutuel
79 meet. Each greyhound and jai alai permitholder that operates a
80 cardroom facility but does not operate slot machines shall use
81 at least 6 percent of such permitholder's cardroom monthly gross
82 receipts to supplement greyhound purses or jai alai prize money,
83 respectively, during the permitholder's next ensuing pari-mutuel
84 meet.

85 2. Each thoroughbred and harness horse racing permitholder
86 that operates a cardroom facility shall use at least 50 percent
87 of such permitholder's cardroom monthly net proceeds as follows:
88 47 percent to supplement purses and 3 percent to supplement
89 breeders' awards during the permitholder's next ensuing racing
90 meet.

91 3. No cardroom license or renewal thereof shall be issued
92 to an applicant holding a permit under chapter 550 to conduct
93 pari-mutuel wagering meets of quarter horse racing unless the
94 applicant has on file with the division a binding written
95 agreement between the applicant and the Florida Quarter Horse
96 Racing Association or the association representing a majority of
97 the horse owners and trainers at the applicant's eligible
98 facility, governing the payment of purses on live quarter horse
99 races conducted at the licensee's pari-mutuel facility. The



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100 agreement governing purses may direct the payment of such purses
101 from revenues generated by any wagering or gaming the applicant
102 is authorized to conduct under Florida law. All purses shall be
103 subject to the terms of chapter 550.

104

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

106 And the title is amended as follows:

107 Delete lines 6 - 8

108 and insert:

109 their pari-mutuel facilities; amending s. 550.0951,
110 F.S.; exempting pari-mutuel wagers at pari-mutuel
111 facilities that do not operate slot machines from the
112 tax on handle; imposing a surcharge on pari-mutuel
113 licensees that do not operate slot machines if the
114 taxes on slot machine revenue are less than a certain
115 amount; specifying the maximum amount of the
116 surcharge; providing for the calculation of the pro
117 rata share of the surcharge for each pari-mutuel
118 licensee that does not operate slot machines;
119 specifying an exemption that may apply to the
120 surcharge; amending s. 849.086, F.S.; exempting a
121 pari-mutuel facility that operates a cardroom but does
122 not operate slot machines from the tax on the gross
123 receipts of the cardroom operations; revising the
124 amounts that greyhound and jai alai permitholders that
125 operate cardrooms must use supplement greyhound purses
126 or jai alai prize money; providing an