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LEGISLATIVE ACTION

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| Senate | . | House |
| Comm: RE | . | |
| 04/13/2011 | . | |
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The Committee on Budget Subcommittee on Finance and Tax (Altman) recommended the following:

Senate Amendment (with title amendment)

Between lines 306 and 307
insert:

Section 6. 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



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

27 insert:

28 amending s. 550.105, F.S.; limiting the taxes that may
29 be imposed on a person who conducts simulcasts,
30 intertrack wagering, or cardroom games;