



853972

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
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, up
19 to the maximum of 100 days for dogracing facilities. This tax
20 may be levied on simulcasts, intertrack wagering, or cardroom
21 games only to the extent that the facility does not have an
22 existing agreement with the municipality. Except as provided in
23 this chapter, a municipality may not assess or collect any
24 additional excise or revenue tax against any person conducting
25 race meetings within the corporate limits of the municipality or
26 against any patron of any such person.

27
28 ===== T I T L E A M E N D M E N T =====

29 And the title is amended as follows:

30 Between lines 20 and 21

31 insert:

32 amending s. 550.105, F.S.; limiting the taxes that may
33 be imposed on a person who conducts simulcasts,
34 intertrack wagering, or cardroom games if the facility
35 does not have an existing agreement with the
36 municipality;