

By Senator Hutson

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1 A bill to be entitled
2 An act relating to taxes; amending s. 849.089, F.S.;
3 revising legislative intent; revising the definition
4 of the term "net proceeds"; requiring bingo operators
5 to pay a specified tax relating to monthly gross
6 receipts; providing requirements for the tax payments;
7 requiring bingo operators to file monthly reports
8 containing specified information; providing civil and
9 administrative penalties for failing to make the
10 required tax payments; providing requirements for
11 certain funds deposited into the Pari-mutuel Wagering
12 Trust Fund; providing a contingent effective date.

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14 Be It Enacted by the Legislature of the State of Florida:

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16 Section 1. Subsection (1), paragraph (1) of subsection (2),
17 and subsection (11) of section 849.089, Florida Statutes, as
18 created by SB 10A, are amended to read:

19 849.089 Bingo games and instant bingo authorized in
20 licensed pari-mutuel facilities.—

21 (1) LEGISLATIVE INTENT.—It is the intent of the Legislature
22 to provide additional entertainment choices for the residents of
23 and visitors to this state, promote tourism in this state,
24 provide additional state revenues, and provide contributions for
25 nonprofit organizations through the authorization of bingo games
26 and instant bingo at licensed pari-mutuel facilities in this
27 state. To ensure public confidence in the integrity of bingo
28 games and instant bingo, this section is designed to strictly
29 regulate the facilities, persons, and procedures related to

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bingo games and instant bingo.

(2) DEFINITIONS.—As used in this section, the term:

(1) "Net proceeds" means the total amount of gross receipts received by a bingo operator from conducting bingo games and instant bingo less direct operating expenses related to conducting such games, including labor costs, gross receipts taxes imposed by this section on bingo activities, contributions to nonprofit organizations pursuant to paragraph (11)(a), and reasonable promotional costs, but excluding officer and director compensation, interest on capital debt, legal fees, real estate taxes, bad debts, contributions or donations, or overhead and depreciation expenses not directly related to conducting bingo games or instant bingo.

(11) GROSS RECEIPTS TAX; CONTRIBUTIONS TO NONPROFIT ORGANIZATIONS AND OTHER PAYMENTS.—

(a) As a condition of licensure, a bingo operator must contribute the entire net proceeds received from bingo games and instant bingo on at least 21 calendar days each year to one or more nonprofit organizations chosen by the bingo operator. A bingo operator shall report such contributions to the division in the format prescribed by the division, including, but not limited to, the amounts and dates of such contributions and the organizations to whom such contributions were made.

(b) Each bingo operator shall pay a tax to the state of 10 percent of the bingo operator's monthly gross receipts.

(c) Each bingo operator shall pay the gross receipts tax imposed by this subsection to the division. The division shall deposit the sums of such taxes with the Chief Financial Officer, one-half being credited to the Pari-mutuel Wagering Trust Fund

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59 and one-half being credited to the General Revenue Fund. Such
60 payments shall be remitted to the division on the 5th day of
61 each calendar month for taxes imposed for the preceding month's
62 bingo activities. Bingo operators shall file a report under oath
63 by the 5th day of each calendar month for all taxes remitted
64 during the preceding calendar month. Such report must, under
65 oath, indicate the total of all admissions, the bingo activities
66 for the preceding calendar month, and any other information as
67 may be required by the division.

68 (d) A licensee who fails to make the payments required
69 under paragraph (b) violates this section and is subject to a
70 civil penalty of up to \$1,000 for each day the tax payment is
71 not remitted. All penalties imposed and collected must be
72 deposited into the General Revenue Fund. If a licensee fails to
73 pay penalties imposed by order of the division under this
74 paragraph, the division may suspend or revoke the bingo
75 operator's license or deny issuance of any further license to
76 the bingo operator.

77 (e) Bingo games and instant bingo are deemed an accessory
78 use to a licensed pari-mutuel operation and, except as provided
79 in chapter 550, a municipality, county, or political subdivision
80 may not assess or collect any license tax, sales tax, or excise
81 tax on such bingo games or instant bingo.

82 (f) All moneys deposited into the Pari-mutuel Wagering
83 Trust Fund pursuant to this section shall be used and
84 distributed in the manner specified in s. 550.135(1) and (2).
85 However, bingo tax revenues must be kept separate from pari-
86 mutuel tax revenues and may not be used for making the
87 disbursement to counties provided in former s. 550.135(1).

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88 Section 2. This act shall take effect on the same date that
89 SB 10A or similar legislation takes effect, if such legislation
90 is adopted in the same legislative session or an extension
91 thereof and becomes a law.