

By Senator Hutson

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1 A bill to be entitled
2 An act relating to gaming permits; creating s. 16.717,
3 F.S.; providing penalties for persons who falsely
4 swear on an application for, or a renewal of, a
5 license submitted to the Florida Gaming Control
6 Commission; creating s. 16.718, F.S.; requiring
7 applicants for licenses and licensees to notify the
8 commission of certain contact information and of any
9 change in such contact information and providing
10 penalties for failure to comply; providing that
11 delivery of correspondence to the licensee's or
12 applicant's e-mail or mailing address on record with
13 the commission constitutes sufficient notice for
14 official communications, including administrative
15 complaints or other documents setting forth intended
16 or final agency action; amending s. 550.01215, F.S.;
17 revising the timeframe during which a permitholder is
18 required to annually file an application for an
19 operating license for a pari-mutuel facility during
20 the next state fiscal year; revising the date by which
21 the commission is required to issue such license;
22 authorizing, rather than requiring, the commission to
23 take into consideration the impact of such change on
24 state revenues when determining whether to change a
25 performance date; making technical changes; amending
26 s. 550.0951, F.S.; removing a specified tax credit for
27 greyhound permitholders; making technical changes;
28 reenacting and amending s. 550.09515, F.S.; removing
29 obsolete language; amending s. 550.105, F.S.;

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30 expanding the commission's authority to deny, revoke,
31 suspend, or place conditions on certain licenses;
32 authorizing the commission to take such action when a
33 person has been subject to a provisional suspension or
34 period of ineligibility imposed by the federal
35 Horseracing Integrity and Safety Authority related to
36 the finding of a prohibited substance in an animal's
37 hair or bodily fluids; providing an appeals process
38 for a licensee who has been summarily suspended;
39 providing a standard of review for the commission for
40 such appeals; amending s. 550.125, F.S.; revising
41 requirements for maintaining certain financial records
42 and applying such requirements to all, rather than
43 specified, pari-mutuel wagering permitholders;
44 repealing s. 550.1647, F.S., relating to greyhound
45 racing permitholders' unclaimed tickets and breaks;
46 amending s. 550.505, F.S.; revising the timeframe for
47 nonwagering permitholders to apply for a nonwagering
48 license; requiring permitholders to demonstrate that
49 locations designated for nonwagering horseracing are
50 available for such use; revising the date by which the
51 commission is required to issue certain nonwagering
52 licenses; authorizing the commission to extend a
53 certain nonwagering license for a specified timeframe;
54 amending s. 551.104, F.S.; removing obsolete language;
55 requiring audits of licensees' receipts and
56 distributions of slot machine revenues to be conducted
57 by a certified public accountant licensed under ch.
58 473, F.S.; revising the timeframe within which the

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59 audit may be filed with the commission; amending s.
60 551.107, F.S.; authorizing the waiver of required
61 action on the part of the commission under certain
62 circumstances; reenacting ss. 212.04(2)(c),
63 550.0351(4), 550.09511(2), 550.09512(4), 550.09514(1)
64 and (2)(e), 550.09516(3), 550.135(1), 550.1625(2),
65 550.3551(2)(b), (3)(c), and (4), 550.26352(3)-(6), and
66 550.375(4), F.S., relating to admissions taxes and
67 rates, charity racing days, jai alai taxes, harness
68 horse taxes, greyhound dogracing taxes and purse
69 requirements, thoroughbred racing permitholders, daily
70 licensing fees collected from pari-mutuel racing,
71 dogracing taxes, transmitting racing and jai alai
72 information and commingling pari-mutuel pools,
73 authorizing Breeders' Cup Meet pools, and operating
74 certain harness tracks, respectively, to incorporate
75 the amendment made to s. 550.0951, F.S., in references
76 thereto; providing an effective date.

77

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

79

80 Section 1. Section 16.717, Florida Statutes, is created to
81 read:

82 16.717 Florida Gaming Control Commission; penalties for
83 false oath or affirmation of applicants for licensure;
84 licensees.—Any person who submits an application for a license
85 to the commission, or any person issued a license or renewal by
86 the commission in response to an application, and upon which
87 application the person signing under oath or affirmation has

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88 falsely sworn to a material statement, including, but not
89 limited to, the criminal history of the applicant or licensee,
90 is subject to denial of his or her application or to suspension
91 or revocation of his or her license, and is subject to any other
92 penalties provided by law.

93 Section 2. Section 16.718, Florida Statutes, is created to
94 read:

95 16.718 Florida Gaming Control Commission; notification of
96 applicants' or licensees' addresses and place of employment;
97 service.-

98 (1) Each applicant for a license with the commission and
99 each licensee of the commission is responsible for notifying the
100 commission in writing of the applicant's or licensee's current
101 mailing address, e-mail address, and place of employment. An
102 applicant's failure to notify the commission constitutes a
103 violation of this section, and the applicant's application may
104 be denied. A licensee's failure to notify the commission of any
105 change to the e-mail or mailing address of record constitutes a
106 violation of this section, and the licensee may be disciplined
107 by the commission as described in s. 550.0251(10).

108 (2) Notwithstanding any provision of law to the contrary,
109 service by e-mail to an applicant's or licensee's e-mail address
110 of record with the commission constitutes sufficient notice to
111 the applicant or licensee for any official communication. The
112 commission may, in its discretion, provide service for any
113 official communication by regular mail to an applicant's or
114 licensee's last known mailing address. The commission is not
115 required to provide service by both e-mail and regular mail.

116 (3) Notwithstanding any provision of law to the contrary,

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117 when an administrative complaint or other document setting forth
118 intended or final agency action is to be served on an applicant
119 or a licensee, the commission is only required to provide
120 service by e-mail to the applicant's or licensee's e-mail
121 address on record with the commission. E-mail service
122 constitutes sufficient notice to the person or persons upon whom
123 an administrative complaint or any other document setting forth
124 intended or final agency action is served. The commission may,
125 in its discretion, provide service of an administrative
126 complaint or any other documents setting forth intended or final
127 agency action by regular mail to an applicant's or licensee's
128 last known mailing address. The commission is not required to
129 provide service by both e-mail and regular mail.

130 Section 3. Subsections (1) and (3) of section 550.01215,
131 Florida Statutes, are amended to read:

132 550.01215 License application; periods of operation;
133 license fees; bond.—

134 (1) Each permitholder shall annually, during the period
135 between January ~~December~~ 15 and February ~~January~~ 4, file in
136 writing with the commission its application for an operating
137 license for a pari-mutuel facility for the conduct of pari-
138 mutuel wagering during the next state fiscal year, including
139 intertrack and simulcast race wagering. Each application for
140 live performances must specify the number, dates, and starting
141 times of all live performances that the permitholder intends to
142 conduct. It must also specify which performances will be
143 conducted as charity or scholarship performances.

144 (a) Each application for an operating license also must
145 include:

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146 1. For each permitholder, whether the permitholder intends
147 to accept wagers on intertrack or simulcast events.

148 2. For each permitholder that elects to operate a cardroom,
149 the dates and periods of operation the permitholder intends to
150 operate the cardroom.

151 3. For each thoroughbred racing permitholder that elects to
152 receive or rebroadcast out-of-state races, the dates for all
153 performances that the permitholder intends to conduct.

154 (b)1. A greyhound permitholder may not conduct live racing.
155 A jai alai permitholder, harness horse racing permitholder, or
156 quarter horse racing permitholder may elect not to conduct live
157 racing or games. A thoroughbred permitholder must conduct live
158 racing. A greyhound permitholder, jai alai permitholder, harness
159 horse racing permitholder, or quarter horse racing permitholder
160 that does not conduct live racing or games retains its permit;
161 is a pari-mutuel facility as defined in s. 550.002(23); if such
162 permitholder has been issued a slot machine license, the
163 facility where such permit is located remains an eligible
164 facility as defined in s. 551.102(4), continues to be eligible
165 for a slot machine license pursuant to s. 551.104(3), and is
166 exempt from ss. 551.104(4)(c) and (10) and 551.114(2); is
167 eligible, but not required, to be a guest track and, if the
168 permitholder is a harness horse racing permitholder, to be a
169 host track for purposes of intertrack wagering and simulcasting
170 pursuant to ss. 550.3551, 550.615, 550.625, and 550.6305; and
171 remains eligible for a cardroom license.

172 2. A permitholder or licensee may not conduct live
173 greyhound racing or dogracing in connection with any wager for
174 money or any other thing of value in the state. The commission

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175 may deny, suspend, or revoke any permit or license under this
176 chapter if a permitholder or licensee conducts live greyhound
177 racing or dogracing in violation of this subparagraph. In
178 addition to, or in lieu of, denial, suspension, or revocation of
179 such permit or license, the commission may impose a civil
180 penalty of up to \$5,000 against the permitholder or licensee for
181 a violation of this subparagraph. All penalties imposed and
182 collected must be deposited with the Chief Financial Officer to
183 the credit of the General Revenue Fund.

184 (c) Permitholders may amend their applications through
185 February 28.

186 (d) Notwithstanding any other provision of law, other than
187 a permitholder issued a permit pursuant to s. 550.3345, a pari-
188 mutuel permitholder may not be issued an operating license for
189 the conduct of pari-mutuel wagering, slot machine gaming, or the
190 operation of a cardroom if the permitholder did not hold an
191 operating license for the conduct of pari-mutuel wagering for
192 fiscal year 2020-2021. This paragraph does not apply to a
193 purchaser, transferee, or assignee holding a valid permit for
194 the conduct of pari-mutuel wagering approved pursuant to s.
195 550.054(15)(a).

196 (3) The commission shall issue each license no later than
197 April ~~March~~ 15. Each permitholder shall operate all performances
198 at the date and time specified on its license. ~~The commission~~
199 ~~shall have the authority to approve minor changes in racing~~
200 ~~dates after a license has been issued.~~ The commission may
201 approve changes in performance ~~racing~~ dates after a license has
202 been issued ~~when there is no objection from any operating~~
203 ~~permitholder that is conducting live racing or games and that is~~

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204 ~~located within 50 miles of the permitholder requesting the~~
205 ~~changes in operating dates. In the event of an objection, the~~
206 ~~commission shall approve or disapprove the change in operating~~
207 ~~dates based upon the impact on operating permitholders located~~
208 ~~within 50 miles of the permitholder requesting the change in~~
209 ~~operating dates. In making the determination to change~~
210 performance racing ~~dates, the commission may shall~~ take into
211 consideration the impact of such changes on state revenues.

212 Section 4. Subsection (1), paragraph (b) of subsection (3),
213 and subsection (5) of section 550.0951, Florida Statutes, are
214 amended to read:

215 550.0951 Payment of daily license fee and taxes;
216 penalties.—

217 (1) DAILY LICENSE FEE.—

218 (a) Each person engaged in the business of conducting race
219 meetings or jai alai games under this chapter, hereinafter
220 referred to as the "permitholder," "licensee," or "permittee,"
221 shall pay to the commission, for the use of the commission, a
222 daily license fee on each live or simulcast pari-mutuel event of
223 \$100 for each horserace and \$80 for each dograce and \$40 for
224 each jai alai game conducted at a racetrack or fronton licensed
225 under this chapter. The ~~In addition to the tax exemption~~
226 ~~specified in s. 550.09514(1) of \$360,000 or \$500,000 per~~
227 ~~greyhound permitholder per state fiscal year, each greyhound~~
228 ~~permitholder shall receive in the current state fiscal year a~~
229 ~~tax credit equal to the number of live greyhound races conducted~~
230 ~~in the previous state fiscal year times the daily license fee~~
231 ~~specified for each dograce in this subsection applicable for the~~
232 ~~previous state fiscal year. This tax credit and the exemption in~~

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233 s. 550.09514(1) applies ~~shall be applicable~~ to any tax imposed
234 by this chapter or the daily license fees imposed by this
235 chapter except during any charity or scholarship performances
236 conducted pursuant to s. 550.0351. Each permitholder shall pay
237 daily license fees not to exceed \$500 per day on any simulcast
238 races or games on which such permitholder accepts wagers
239 regardless of the number of out-of-state events taken or the
240 number of out-of-state locations from which such events are
241 taken. This license fee shall be deposited with the Chief
242 Financial Officer to the credit of the Pari-mutuel Wagering
243 Trust Fund.

244 (b) Each permitholder that cannot utilize the full amount
245 of the exemption of \$360,000 or \$500,000 provided in s.
246 550.09514(1) ~~or the daily license fee credit provided in this~~
247 ~~section~~ may, after notifying the commission in writing, elect
248 once per state fiscal year on a form provided by the commission
249 to transfer such exemption or credit or any portion thereof to
250 any greyhound permitholder which acts as a host track to such
251 permitholder for the purpose of intertrack wagering. Once an
252 election to transfer such exemption or credit is filed with the
253 commission, it shall not be rescinded. The commission shall
254 disapprove the transfer when the amount of the exemption or
255 credit or portion thereof is unavailable to the transferring
256 permitholder or when the permitholder who is entitled to
257 transfer the exemption or credit or who is entitled to receive
258 the exemption or credit owes taxes to the state pursuant to a
259 deficiency letter or administrative complaint issued by the
260 commission. Upon approval of the transfer by the commission, the
261 transferred tax exemption or credit is ~~shall be~~ effective for

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262 the ~~first performance of the~~ next payment period as specified in
263 subsection (5). The exemption or credit transferred to such host
264 track may be applied by such host track against any taxes
265 imposed by this chapter or daily license fees imposed by this
266 chapter. The greyhound permitholder host track to which such
267 exemption or credit is transferred shall reimburse such
268 permitholder the exact monetary value of such transferred
269 exemption or credit as actually applied against the taxes and
270 daily license fees of the host track. The commission shall
271 ensure that all transfers of exemption or credit are made in
272 accordance with this subsection and has ~~shall have~~ the authority
273 to adopt rules to ensure the implementation of this section.

274 (3) TAX ON HANDLE.—Each permitholder shall pay a tax on
275 contributions to pari-mutuel pools, the aggregate of which is
276 hereinafter referred to as "handle," on races or games conducted
277 by the permitholder. The tax is imposed daily and is based on
278 the total contributions to all pari-mutuel pools conducted
279 during the daily performance. If a permitholder conducts more
280 than one performance daily, the tax is imposed on each
281 performance separately.

282 (b)1. The tax on handle for dogracing is 5.5 percent of the
283 handle, ~~except that for live charity performances held pursuant~~
284 ~~to s. 550.0351, and for intertrack wagering on such charity~~
285 ~~performances at a guest greyhound track within the market area~~
286 ~~of the host, the tax is 7.6 percent of the handle.~~

287 2. The tax on handle for jai alai is 7.1 percent of the
288 handle.

289 (5) PAYMENT AND DISPOSITION OF FEES AND TAXES.—Payments
290 imposed by this section must ~~shall~~ be paid to the commission.

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291 The commission shall deposit these sums with the Chief Financial
292 Officer, to the credit of the Pari-mutuel Wagering Trust Fund,
293 hereby established. The permitholder shall remit to the
294 commission payment for the daily license fee, the admission tax,
295 the tax on handle, and the breaks tax. Such ~~payments shall be~~
296 ~~remitted by 3 p.m. Wednesday of each week for taxes imposed and~~
297 ~~collected for the preceding week ending on Sunday. Beginning on~~
298 ~~July 1, 2012, such payments~~ must ~~shall~~ be remitted by 3 p.m. on
299 the 5th day of each calendar month for taxes imposed and
300 collected for the preceding calendar month. If the 5th day of
301 the calendar month falls on a weekend, payments must ~~shall~~ be
302 remitted by 3 p.m. the first Monday following the weekend.
303 Permitholders shall file a report under oath by the 5th day of
304 each calendar month for all taxes remitted during the preceding
305 calendar month. Such payments must ~~shall~~ be accompanied by a
306 report under oath showing the total of all admissions, the pari-
307 mutuel wagering activities for the preceding calendar month, and
308 such other information as may be prescribed by the commission.

309 Section 5. Subsection (7) of section 550.09515, Florida
310 Statutes, is amended, and subsection (4) of that section is
311 reenacted for the purpose of incorporating the amendment made by
312 this act to section 550.0951, Florida Statutes, to read:

313 550.09515 Thoroughbred horse taxes; abandoned interest in a
314 permit for nonpayment of taxes.—

315 (4) In the event that a court of competent jurisdiction
316 determines any of the provisions of this section to be
317 unconstitutional, it is the intent of the Legislature that the
318 provisions contained in this section shall be null and void and
319 that the provisions of s. 550.0951 shall apply to all

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320 thoroughbred horse permitholders beginning on the date of such
321 judicial determination. To this end, the Legislature declares
322 that it would not have enacted any of the provisions of this
323 section individually and, to that end, expressly finds them not
324 to be severable.

325 ~~(7) If a thoroughbred permitholder fails to operate all~~
326 ~~performances on its 2001-2002 license, failure to pay tax on~~
327 ~~handle for a full schedule of live races for those performances~~
328 ~~in the 2001-2002 fiscal year does not constitute failure to pay~~
329 ~~taxes on handle for a full schedule of live races in a fiscal~~
330 ~~year for the purposes of subsection (3). This subsection may not~~
331 ~~be construed as forgiving a thoroughbred permitholder from~~
332 ~~paying taxes on performances conducted at its facility pursuant~~
333 ~~to its 2001-2002 license other than for failure to operate all~~
334 ~~performances on its 2001-2002 license. This subsection expires~~
335 ~~July 1, 2003.~~

336 Section 6. Paragraphs (a) and (c) of subsection (5) of
337 section 550.105, Florida Statutes, are amended, and paragraph
338 (g) is added to that subsection, to read:

339 550.105 Occupational licenses of racetrack employees; fees;
340 denial, suspension, and revocation of license; penalties and
341 fines.—

342 (5) (a) The commission may do the following, if the state
343 racing commission or racing authority of such other state or
344 jurisdiction extends to the commission reciprocal courtesy to
345 maintain the disciplinary control:

346 1. Deny a license to or revoke, suspend, or place
347 conditions upon or restrictions on a license of any person who
348 has been refused a license by any other state racing commission

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349 or racing authority or has been subject to a provisional
350 suspension or period of ineligibility by the federal Horseracing
351 Integrity and Safety Authority (HISA), or another such authority
352 designated by the Federal Trade Commission.†

353 2. Deny, suspend, or place conditions on a license of any
354 person who is under suspension, ~~or~~ has unpaid fines in another
355 jurisdiction, or is subject to a provisional suspension or
356 period of ineligibility under HISA related to the finding of a
357 prohibited substance in an animal's hair or bodily fluids. Any
358 suspension imposed pursuant to this subparagraph expires on the
359 date that the provisional suspension or period of ineligibility
360 imposed by HISA expires.†

361
362 ~~if the state racing commission or racing authority of such other~~
363 ~~state or jurisdiction extends to the commission reciprocal~~
364 ~~courtesy to maintain the disciplinary control.~~

365 (c) The commission may deny, declare ineligible, or revoke
366 any occupational license if the applicant for such license has
367 been convicted of a felony or misdemeanor in this state, in any
368 other state, or under the laws of the United States, if such
369 felony or misdemeanor is related to gambling or bookmaking, as
370 contemplated in s. 849.25, or involves cruelty to animals. If
371 the applicant establishes that she or he is of good moral
372 character, that she or he has been rehabilitated, and that the
373 crime she or he was convicted of is not related to pari-mutuel
374 wagering and is not a capital offense, the restrictions
375 excluding offenders may be waived by ~~the director of the~~
376 commission.

377 (g) If an occupational license is summarily suspended under

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378 this subsection, the commission must offer the licensee a
379 postsuspension hearing within 72 hours after commencement of the
380 suspension. The occupational licensee has the burden of proving
381 by clear and convincing evidence that she or he is not subject
382 to a provisional suspension or period of ineligibility imposed
383 by HISA. The standard of review for the commission under this
384 paragraph is whether the commission's action was an abuse of its
385 discretion.

386 Section 7. Paragraph (a) of subsection (2) of section
387 550.125, Florida Statutes, is amended to read:

388 550.125 Uniform reporting system; bond requirement.—

389 (2) (a) Each permitholder issued an operating license ~~that~~
390 ~~conducts race meetings or jai alai exhibitions~~ under this
391 chapter shall keep records that clearly show the ~~total number of~~
392 ~~admissions and the total amount of money contributed to each~~
393 pari-mutuel pools, cardroom gross receipts, and slot machine
394 revenues on each race or exhibition separately and the amount of
395 ~~money received daily from admission fees~~ and, within 120 days
396 after the end of its fiscal year, shall submit to the commission
397 a complete annual report of its accounts, audited by a certified
398 public accountant licensed to practice in the state.

399 Section 8. Section 550.1647, Florida Statutes, is repealed.

400 Section 9. Subsection (3) of section 550.505, Florida
401 Statutes, is amended to read:

402 550.505 Nonwagering permits.—

403 (3) (a) Upon receipt of a nonwagering permit, the
404 permitholder shall apply annually between January 15 and
405 February 4 ~~must apply to the commission before June 1~~ of each
406 year for a an annual nonwagering license for the next state

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407 ~~fiscal~~ succeeding calendar year. Such application must set forth
408 the days and locations at which the permitholder will conduct
409 nonwagering horseracing, must demonstrate that any location to
410 which the nonwagering license applies is available for such use,
411 and must indicate any changes in ownership or management of the
412 permitholder occurring since the date of application for the
413 prior license.

414 (b) On or before April 15 ~~August 1~~ of each year, the
415 commission shall issue a license authorizing the nonwagering
416 permitholder to conduct nonwagering horseracing during the next
417 state fiscal ~~succeeding~~ calendar year during the period and for
418 the number of days set forth in the application, subject to ~~all~~
419 ~~other provisions of~~ this section.

420 (c) The commission may extend a nonwagering license during
421 the 2024 calendar year through the 2024-2025 fiscal year upon
422 application for such extension by the nonwagering permitholder
423 ~~conduct an eligibility investigation to determine the~~
424 ~~qualifications of any new ownership or management interest in~~
425 ~~the permit.~~

426 Section 10. Paragraph (b) of subsection (4) and subsection
427 (8) of section 551.104, Florida Statutes, are amended to read:

428 551.104 License to conduct slot machine gaming.-

429 (4) As a condition of licensure and to maintain continued
430 authority for the conduct of slot machine gaming, the slot
431 machine licensee shall:

432 (b) Continue to be in compliance with chapter 550, when
433 ~~where~~ applicable, and maintain the pari-mutuel permit and
434 license in good standing pursuant to ~~the provisions of~~ chapter
435 550. ~~Notwithstanding any contrary provision of law and in order~~

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436 ~~to expedite the operation of slot machines at eligible~~
437 ~~facilities, any eligible facility shall be entitled within 60~~
438 ~~days after the effective date of this act to amend its 2006-2007~~
439 ~~pari-mutuel wagering operating license issued by the commission~~
440 ~~under ss. 550.0115 and 550.01215. The commission shall issue a~~
441 ~~new license to the eligible facility to effectuate any approved~~
442 ~~change.~~

443 (8) A slot machine licensee shall file with the commission
444 an audit of the receipt and distribution of all slot machine
445 revenues provided by an independent certified public accountant
446 licensed under chapter 473 verifying compliance with all
447 financial and auditing provisions of this chapter and ~~the~~
448 ~~associated rules adopted under this chapter.~~ The audit must
449 include verification of compliance with all statutes and rules
450 regarding all required records of slot machine operations. Such
451 audit must ~~shall~~ be filed within 120 ~~60~~ days after the end of
452 its fiscal year ~~completion of the permitholder's pari-mutuel~~
453 ~~meet.~~

454 Section 11. Paragraph (b) of subsection (6) of section
455 551.107, Florida Statutes, is amended to read:

456 551.107 Slot machine occupational license; findings;
457 application; fee.-

458 (6)

459 (b) The commission may deny, revoke, or refuse to renew any
460 slot machine occupational license if the applicant for such
461 license or the licensee has been convicted of a felony or
462 misdemeanor in this state, in any other state, or under the laws
463 of the United States if such felony or misdemeanor is related to
464 gambling or bookmaking as described in s. 849.25. The

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465 restrictions authorized in this paragraph may be waived by the
466 commission if the applicant establishes that she or he is of
467 good moral character, that she or he has been rehabilitated, and
468 that the crime she or he was convicted of is not related to slot
469 machine gaming and is not a capital offense.

470 Section 12. For the purpose of incorporating the amendment
471 made by this act to section 550.0951, Florida Statutes, in
472 references thereto, paragraph (c) of subsection (2) of section
473 212.04, Florida Statutes, is reenacted to read:

474 212.04 Admissions tax; rate, procedure, enforcement.—

475 (2)

476 (c) The taxes imposed by this section shall be collected in
477 addition to the admission tax collected pursuant to s. 550.0951,
478 but the amount collected under s. 550.0951 shall not be subject
479 to taxation under this chapter.

480 Section 13. For the purpose of incorporating the amendment
481 made by this act to section 550.0951, Florida Statutes, in a
482 reference thereto, subsection (4) of section 550.0351, Florida
483 Statutes, is reenacted to read:

484 550.0351 Charity racing days.—

485 (4) The total of all profits derived from the conduct of a
486 charity day performance must include all revenues derived from
487 the conduct of that racing performance, including all state
488 taxes that would otherwise be due to the state, except that the
489 daily license fee as provided in s. 550.0951(1) and the breaks
490 for the promotional trust funds as provided in s. 550.2625(3),
491 (4), (5), (7), and (8) shall be paid to the commission. All
492 other revenues from the charity racing performance, including
493 the commissions, breaks, and admissions and the revenues from

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494 parking, programs, and concessions, shall be included in the
495 total of all profits.

496 Section 14. For the purpose of incorporating the amendment
497 made by this act to section 550.0951, Florida Statutes, in a
498 reference thereto, subsection (2) of section 550.09511, Florida
499 Statutes, is reenacted to read:

500 550.09511 Jai alai taxes; abandoned interest in a permit
501 for nonpayment of taxes.—

502 (2) Notwithstanding the provisions of s. 550.0951(3)(b),
503 wagering on live jai alai performances shall be subject to the
504 following taxes:

505 (a)1. The tax on handle per performance for live jai alai
506 performances is 4.25 percent of handle per performance. However,
507 when the live handle of a permitholder during the preceding
508 state fiscal year was less than \$15 million, the tax shall be
509 paid on the handle in excess of \$30,000 per performance per day.

510 2. The tax rate shall be applicable only until the
511 requirements of paragraph (b) are met.

512 (b) At such time as the total of admissions tax, daily
513 license fee, and tax on handle for live jai alai performances
514 paid to the commission by a permitholder during the current
515 state fiscal year exceeds the total state tax revenues from
516 wagering on live jai alai performances paid or due by the
517 permitholder in fiscal year 1991-1992, the permitholder shall
518 pay tax on handle for live jai alai performances at a rate of
519 2.55 percent of the handle per performance for the remainder of
520 the current state fiscal year. For purposes of this section,
521 total state tax revenues on live jai alai wagering in fiscal
522 year 1991-1992 shall include any admissions tax, tax on handle,

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523 surtaxes on handle, and daily license fees.

524 (c) If no tax on handle for live jai alai performances were
525 paid to the commission by a jai alai permitholder during the
526 1991-1992 state fiscal year, then at such time as the total of
527 admissions tax, daily license fee, and tax on handle for live
528 jai alai performances paid to the commission by a permitholder
529 during the current state fiscal year exceeds the total state tax
530 revenues from wagering on live jai alai performances paid or due
531 by the permitholder in the last state fiscal year in which the
532 permitholder conducted a full schedule of live games, the
533 permitholder shall pay tax on handle for live jai alai
534 performances at a rate of 3.3 percent of the handle per
535 performance for the remainder of the current state fiscal year.
536 For purposes of this section, total state tax revenues on live
537 jai alai wagering shall include any admissions tax, tax on
538 handle, surtaxes on handle, and daily license fees. This
539 paragraph shall take effect July 1, 1993.

540 (d) A permitholder who obtains a new permit issued by the
541 commission subsequent to the 1991-1992 state fiscal year and a
542 permitholder whose permit has been converted to a jai alai
543 permit under the provisions of this chapter, shall, at such time
544 as the total of admissions tax, daily license fee, and tax on
545 handle for live jai alai performances paid to the commission by
546 the permitholder during the current state fiscal year exceeds
547 the average total state tax revenues from wagering on live jai
548 alai performances for the first 3 consecutive jai alai seasons
549 paid to or due the commission by the permitholder and during
550 which the permitholder conducted a full schedule of live games,
551 pay tax on handle for live jai alai performances at a rate of

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552 3.3 percent of the handle per performance for the remainder of
553 the current state fiscal year.

554 (e) The payment of taxes pursuant to paragraphs (b), (c),
555 and (d) shall be calculated and commence beginning the day in
556 which the permitholder is first entitled to the reduced rate
557 specified in this section and the report of taxes required by s.
558 550.0951(5) is submitted to the commission.

559 (f) A jai alai permitholder paying taxes under this section
560 shall retain the breaks and pay an amount equal to the breaks as
561 special prize awards which shall be in addition to the regular
562 contracted prize money paid to jai alai players at the
563 permitholder's facility. Payment of the special prize money
564 shall be made during the permitholder's current meet.

565 (g) For purposes of this section, "handle" shall have the
566 same meaning as in s. 550.0951, and shall not include handle
567 from intertrack wagering.

568 Section 15. For the purpose of incorporating the amendment
569 made by this act to section 550.0951, Florida Statutes, in a
570 reference thereto, subsection (4) of section 550.09512, Florida
571 Statutes, is reenacted to read:

572 550.09512 Harness horse taxes; abandoned interest in a
573 permit for nonpayment of taxes.-

574 (4) In the event that a court of competent jurisdiction
575 determines any of the provisions of this section to be
576 unconstitutional, it is the intent of the Legislature that the
577 provisions contained in this section shall be null and void and
578 that the provisions of s. 550.0951 shall apply to all harness
579 horse permitholders beginning on the date of such judicial
580 determination. To this end, the Legislature declares that it

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581 would not have enacted any of the provisions of this section
582 individually and, to that end, expressly finds them not to be
583 severable.

584 Section 16. For the purpose of incorporating the amendment
585 made by this act to section 550.0951, Florida Statutes, in
586 references thereto, subsection (1) and paragraph (e) of
587 subsection (2) of section 550.09514, Florida Statutes, are
588 reenacted to read:

589 550.09514 Greyhound dogracing taxes; purse requirements.—

590 (1) Wagering on greyhound racing is subject to a tax on
591 handle for live greyhound racing as specified in s. 550.0951(3).
592 However, each permitholder shall pay no tax on handle until such
593 time as this subsection has resulted in a tax savings per state
594 fiscal year of \$360,000. Thereafter, each permitholder shall pay
595 the tax as specified in s. 550.0951(3) on all handle for the
596 remainder of the permitholder's current race meet. For the three
597 permitholders that conducted a full schedule of live racing in
598 1995, and are closest to another state that authorizes greyhound
599 pari-mutuel wagering, the maximum tax savings per state fiscal
600 year shall be \$500,000. The provisions of this subsection
601 relating to tax exemptions shall not apply to any charity or
602 scholarship performances conducted pursuant to s. 550.0351.

603 (2)

604 (e) In addition to the purse requirements of paragraphs
605 (a)-(c), each greyhound permitholder shall pay as purses an
606 amount equal to one-third of the amount of the tax reduction on
607 live and simulcast handle applicable to such permitholder as a
608 result of the reductions in tax rates provided by this act
609 through the amendments to s. 550.0951(3). With respect to

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610 intertrack wagering when the host and guest tracks are greyhound
611 permitholders not within the same market area, an amount equal
612 to the tax reduction applicable to the guest track handle as a
613 result of the reduction in tax rate provided by this act through
614 the amendment to s. 550.0951(3) shall be distributed to the
615 guest track, one-third of which amount shall be paid as purses
616 at the guest track. However, if the guest track is a greyhound
617 permitholder within the market area of the host or if the guest
618 track is not a greyhound permitholder, an amount equal to such
619 tax reduction applicable to the guest track handle shall be
620 retained by the host track, one-third of which amount shall be
621 paid as purses at the host track. These purse funds shall be
622 disbursed in the week received if the permitholder conducts at
623 least one live performance during that week. If the permitholder
624 does not conduct at least one live performance during the week
625 in which the purse funds are received, the purse funds shall be
626 disbursed weekly during the permitholder's next race meet in an
627 amount determined by dividing the purse amount by the number of
628 performances approved for the permitholder pursuant to its
629 annual license, and multiplying that amount by the number of
630 performances conducted each week. The commission shall conduct
631 audits necessary to ensure compliance with this paragraph.

632 Section 17. For the purpose of incorporating the amendment
633 made by this act to section 550.0951, Florida Statutes, in a
634 reference thereto, subsection (3) of section 550.09516, Florida
635 Statutes, is reenacted to read:

636 550.09516 Credit for eligible permitholders conducting
637 thoroughbred racing.—

638 (3) Beginning July 1, 2023, and each July 1 thereafter,

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639 each permitholder granted a credit pursuant to this section may
640 apply the credit to the taxes and fees due under ss. 550.0951,
641 550.09515, and 550.3551(3), less any credit received by the
642 permitholder under s. 550.09515(6), and less the amount of state
643 taxes that would otherwise be due to the state for the conduct
644 of charity day performances under s. 550.0351(4). The unused
645 portion of the credit may be carried forward and applied each
646 month as taxes and fees become due. Any unused credit remaining
647 at the end of a fiscal year expires and may not be used.

648 Section 18. For the purpose of incorporating the amendment
649 made by this act to section 550.0951, Florida Statutes, in a
650 reference thereto, subsection (1) of section 550.135, Florida
651 Statutes, is reenacted to read:

652 550.135 Division of moneys derived under this law.—All
653 moneys that are deposited with the Chief Financial Officer to
654 the credit of the Pari-mutuel Wagering Trust Fund shall be
655 distributed as follows:

656 (1) The daily license fee revenues collected pursuant to s.
657 550.0951(1) shall be used to fund the operating cost of the
658 commission; however, other collections in the Pari-mutuel
659 Wagering Trust Fund may also be used to fund the operation of
660 the commission in accordance with authorized appropriations.

661 Section 19. For the purpose of incorporating the amendment
662 made by this act to section 550.0951, Florida Statutes, in
663 references thereto, subsection (2) of section 550.1625, Florida
664 Statutes, is reenacted to read:

665 550.1625 Dogracing; taxes.—

666 (2) A permitholder that conducts a dograce meet under this
667 chapter must pay the daily license fee, the admission tax, the

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668 breaks tax, and the tax on pari-mutuel handle as provided in s.
669 550.0951 and is subject to all penalties and sanctions provided
670 in s. 550.0951(6).

671 Section 20. For the purpose of incorporating the amendment
672 made by this act to section 550.0951, Florida Statutes, in
673 references thereto, paragraph (b) of subsection (2), paragraph
674 (c) of subsection (3), and subsection (4) of section 550.3551,
675 Florida Statutes, are reenacted to read:

676 550.3551 Transmission of racing and jai alai information;
677 commingling of pari-mutuel pools.—

678 (2) Any horse track or fronton licensed under this chapter
679 may transmit broadcasts of races or games conducted at the
680 enclosure of the licensee to locations outside this state.

681 (b) Wagers accepted by any out-of-state pari-mutuel
682 permitholder or licensed betting system on a race broadcasted
683 under this subsection may be, but are not required to be,
684 included in the pari-mutuel pools of the horse track in this
685 state that broadcasts the race upon which wagers are accepted.
686 The handle, as referred to in s. 550.0951(3), does not include
687 any wagers accepted by an out-of-state pari-mutuel permitholder
688 or licensed betting system, irrespective of whether such wagers
689 are included in the pari-mutuel pools of the Florida
690 permitholder as authorized by this subsection.

691 (3) Any horse track licensed under this chapter may receive
692 broadcasts of horseraces conducted at other horse racetracks
693 located outside this state at the racetrack enclosure of the
694 licensee during its racing meet.

695 (c) All forms of pari-mutuel wagering are allowed on races
696 broadcast under this section, and all money wagered by patrons

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697 on such races shall be computed as part of the total amount of
698 money wagered at each racing performance for purposes of
699 taxation under ss. 550.0951, 550.09512, and 550.09515. Section
700 550.2625(2)(a), (b), and (c) does not apply to any money wagered
701 on races broadcast under this section. Similarly, the takeout
702 shall be increased by breaks and uncashed tickets for wagers on
703 races broadcast under this section, notwithstanding any contrary
704 provision of this chapter.

705 (4) Any greyhound permitholder or jai alai permitholder
706 licensed under this chapter may receive at its licensed location
707 broadcasts of dograces or jai alai games conducted at other
708 tracks or frontons located outside the state. All forms of pari-
709 mutuel wagering are allowed on dograces or jai alai games
710 broadcast under this subsection. All money wagered by patrons on
711 dograces broadcast under this subsection shall be computed in
712 the amount of money wagered each performance for purposes of
713 taxation under ss. 550.0951 and 550.09511.

714 Section 21. For the purpose of incorporating the amendment
715 made by this act to section 550.0951, Florida Statutes, in
716 references thereto, subsections (3) through (6) of section
717 550.26352, Florida Statutes, are reenacted to read:

718 550.26352 Breeders' Cup Meet; pools authorized; conflicts;
719 taxes; credits; transmission of races; rules; application.—

720 (3) If the permitholder conducting the Breeders' Cup Meet
721 is located within 35 miles of one or more permitholders
722 scheduled to conduct a thoroughbred race meet on any of the 3
723 days of the Breeders' Cup Meet, then operation on any of those 3
724 days by the other permitholders is prohibited. As compensation
725 for the loss of racing days caused thereby, such operating

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726 permitholders shall receive a credit against the taxes otherwise
727 due and payable to the state under ss. 550.0951 and 550.09515.
728 This credit shall be in an amount equal to the operating loss
729 determined to have been suffered by the operating permitholders
730 as a result of not operating on the prohibited racing days, but
731 shall not exceed a total of \$950,000. The determination of the
732 amount to be credited shall be made by the commission upon
733 application by the operating permitholder. The tax credits
734 provided in this subsection shall not be available unless an
735 operating permitholder is required to close a bona fide meet
736 consisting in part of no fewer than 10 scheduled performances in
737 the 15 days immediately preceding or 10 scheduled performances
738 in the 15 days immediately following the Breeders' Cup Meet.
739 Such tax credit shall be in lieu of any other compensation or
740 consideration for the loss of racing days. There shall be no
741 replacement or makeup of any lost racing days.

742 (4) Notwithstanding any provision of ss. 550.0951 and
743 550.09515, the permitholder conducting the Breeders' Cup Meet
744 shall pay no taxes on the handle included within the pari-mutuel
745 pools of said permitholder during the Breeders' Cup Meet.

746 (5) The permitholder conducting the Breeders' Cup Meet
747 shall receive a credit against the taxes otherwise due and
748 payable to the state under ss. 550.0951 and 550.09515 generated
749 during said permitholder's next ensuing regular thoroughbred
750 race meet. This credit shall be in an amount not to exceed
751 \$950,000 and shall be utilized by the permitholder to pay the
752 purses offered by the permitholder during the Breeders' Cup Meet
753 in excess of the purses which the permitholder is otherwise
754 required by law to pay. The amount to be credited shall be

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755 determined by the commission upon application of the
756 permitholder which is subject to audit by the commission.

757 (6) The permitholder conducting the Breeders' Cup Meet
758 shall receive a credit against the taxes otherwise due and
759 payable to the state under ss. 550.0951 and 550.09515 generated
760 during said permitholder's next ensuing regular thoroughbred
761 race meet. This credit shall be in an amount not to exceed
762 \$950,000 and shall be utilized by the permitholder for such
763 capital improvements and extraordinary expenses as may be
764 necessary for operation of the Breeders' Cup Meet. The amount to
765 be credited shall be determined by the commission upon
766 application of the permitholder which is subject to audit by the
767 commission.

768 Section 22. For the purpose of incorporating the amendment
769 made by this act to section 550.0951, Florida Statutes, in
770 references thereto, subsection (4) of section 550.375, Florida
771 Statutes, is reenacted to read:

772 550.375 Operation of certain harness tracks.—

773 (4) The permitholder conducting a harness horse race meet
774 must pay the daily license fee, the admission tax, the tax on
775 breaks, and the tax on pari-mutuel handle provided in s.
776 550.0951 and is subject to all penalties and sanctions provided
777 in s. 550.0951(6).

778 Section 23. This act shall take effect July 1, 2024.