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1
2 An act relating to gaming licenses and permits;
3 creating s. 16.717, F.S.; authorizing the Florida
4 Gaming Control Commission to deny an application for
5 licensure of, or suspend or revoke the license of, any
6 person who falsely swears under oath or affirmation to
7 certain material statements on his or her application
8 for a license; providing that such persons are subject
9 to other applicable penalties; creating s. 16.718,
10 F.S.; requiring applicants for licenses and licensees
11 to notify the commission of certain contact
12 information and of any change in such contact
13 information and providing penalties for failure to
14 comply; providing that delivery of correspondence to
15 the licensee's or applicant's e-mail or mailing
16 address on record with the commission constitutes
17 sufficient notice for official communications,
18 including administrative complaints or other documents
19 setting forth intended or final agency action;
20 providing discretion to the commission in the method
21 of service of such correspondence; amending s.
22 550.01215, F.S.; revising the timeframe during which a
23 permitholder is required to annually file an
24 application for an operating license for a pari-mutuel
25 facility during the next state fiscal year; revising
26 the deadline for application amendments; revising the
27 deadline date for the commission to issue a license;
28 authorizing, rather than requiring, the commission to
29 take into consideration the impact of such change on

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30 state revenues when determining whether to change a
31 performance date; authorizing, rather than requiring,
32 the commission to take specified actions on a
33 permitholder's license; deleting a provision giving
34 permitholders the right to apply for a license for
35 performances that have been vacated, abandoned, or
36 will not be used by another permitholder; making
37 technical changes; amending ss. 550.0351 and 550.054,
38 F.S.; conforming provisions to changes made by the
39 act; amending s. 550.0951, F.S.; making technical
40 changes; removing obsolete language; reenacting and
41 amending s. 550.09515, F.S.; removing obsolete
42 language; amending s. 550.105, F.S.; expanding the
43 commission's authority to deny, revoke, suspend, or
44 place conditions on certain licenses; authorizing the
45 commission to summarily suspend a license when a
46 person has been subject to a provisional suspension or
47 period of ineligibility imposed by the federal
48 Horseracing Integrity and Safety Authority related to
49 the finding of a prohibited substance in an animal's
50 hair or bodily fluids; providing that any suspension
51 imposed expires at the same time the Horseracing
52 Integrity and Safety Authority's provisional
53 suspension or period of ineligibility expires;
54 requiring the commission to offer a licensee a
55 postsuspension hearing within a specified timeframe;
56 providing a burden of proof for such hearings;
57 providing a standard of review for the commission for
58 such appeals; amending s. 550.125, F.S.; revising

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59 requirements for maintaining certain financial records
60 and applying such requirements to all, rather than
61 specified, pari-mutuel wagering permitholders;
62 reenacting and amending s. 550.3551, F.S.; authorizing
63 a licensed horse track to receive broadcasts of
64 horseraces conducted at horse racetracks outside this
65 state if certain conditions are met; amending s.
66 550.505, F.S.; revising the timeframe for nonwagering
67 permitholders to apply for a nonwagering license;
68 requiring permitholders to demonstrate that locations
69 designated for nonwagering horseracing are available
70 for such use; revising the date by which the
71 commission is required to issue certain nonwagering
72 licenses; authorizing the commission to extend a
73 certain nonwagering license for a specified timeframe;
74 amending s. 550.5251, F.S.; revising the timeframes
75 for when a thoroughbred permitholder must file with
76 the commission an application for a license to conduct
77 thoroughbred racing meetings, for when the commission
78 must issue such licenses, and for when the
79 permitholder may request changes in its application to
80 conduct performances; amending s. 551.104, F.S.;
81 removing obsolete language; requiring that audits of
82 licensees' receipts and distributions of slot machine
83 revenues be conducted by a certified public accountant
84 licensed under ch. 473, F.S.; revising the timeframe
85 within which such audits must be filed with the
86 commission; amending s. 551.107, F.S.; authorizing the
87 waiver of required action on the part of the

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88 commission under certain circumstances; reenacting ss.
89 212.04(2)(c), 550.09511(2), 550.09512(4), 550.09514(1)
90 and (2)(e), 550.09516(3), 550.135(1), 550.1625(2),
91 550.26352(3)-(6), and 550.375(4), F.S., relating to
92 admissions taxes and rates, jai alai taxes, harness
93 horse taxes, greyhound dogracing taxes and purse
94 requirements, thoroughbred racing permitholders, daily
95 licensing fees collected from pari-mutuel racing,
96 dogracing taxes, authorizing Breeders' Cup Meet pools,
97 and operating certain harness tracks, respectively, to
98 incorporate the amendment made to s. 550.0951, F.S.,
99 in references thereto; providing effective dates.

100
101 Be It Enacted by the Legislature of the State of Florida:

102 Section 1. Section 16.717, Florida Statutes, is created to
103 read:

104 16.717 Florida Gaming Control Commission; penalties for
105 false oath or affirmation of applicants for licensure;
106 licensees.—The commission may deny the application of, or
107 suspend or revoke the license of, any person who submits an
108 application for licensure upon which application the person has
109 falsely sworn, in a signed oath or affirmation, to a material
110 statement, including, but not limited to, the criminal history
111 of the applicant or licensee. Additionally, the person is
112 subject to any other penalties provided by law.

113 Section 2. Section 16.718, Florida Statutes, is created to
114 read:

115 16.718 Florida Gaming Control Commission; notification of
116 applicants' or licensees' addresses and place of employment;

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117 service.-

118 (1) Each applicant for a license with the commission and
119 each licensee of the commission is responsible for notifying the
120 commission in writing of the applicant's or licensee's current
121 mailing address, e-mail address, and place of employment. An
122 applicant's failure to notify the commission constitutes a
123 violation of this section, and the applicant's application may
124 be denied. A licensee's failure to notify the commission of any
125 change to the e-mail or mailing address of record constitutes a
126 violation of this section, and the licensee may be disciplined
127 by the commission as described in s. 550.0251(10).

128 (2) Notwithstanding any provision of law to the contrary,
129 service by e-mail to an applicant's or licensee's e-mail address
130 of record with the commission constitutes sufficient notice to
131 the applicant or licensee for any official communication. The
132 commission may, in its discretion, provide service for any
133 official communication by regular mail to an applicant's or
134 licensee's last known mailing address. The commission is not
135 required to provide service by both e-mail and regular mail.

136 (3) Notwithstanding any provision of law to the contrary,
137 when an administrative complaint or other document setting forth
138 intended or final agency action is to be served on an applicant
139 or a licensee, the commission is only required to provide
140 service by e-mail to the applicant's or licensee's e-mail
141 address on record with the commission. E-mail service
142 constitutes sufficient notice to the person or persons upon whom
143 an administrative complaint or any other document setting forth
144 intended or final agency action is served. The commission may,
145 in its discretion, provide service of an administrative

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146 complaint or any other documents setting forth intended or final
147 agency action by regular mail to an applicant's or licensee's
148 last known mailing address. The commission is not required to
149 provide service by both e-mail and regular mail.

150 Section 3. Subsections (1), (3), (4), and (5) of section
151 550.01215, Florida Statutes, are amended to read:

152 550.01215 License application; periods of operation;
153 license fees; bond.—

154 (1) Each permitholder shall annually, during the period
155 between January ~~December~~ 15 and February ~~January~~ 4, file in
156 writing with the commission its application for an operating
157 license for a pari-mutuel facility for the conduct of pari-
158 mutuel wagering during the next state fiscal year, including
159 intertrack and simulcast race wagering. Each application for
160 live performances must specify the number, dates, and starting
161 times of all live performances that the permitholder intends to
162 conduct. It must also specify which performances will be
163 conducted as charity or scholarship performances.

164 (a) Each application for an operating license also must
165 include:

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

168 2. For each permitholder that elects to operate a cardroom,
169 the dates and periods of operation the permitholder intends to
170 operate the cardroom.

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

174 (b)1. A greyhound permitholder may not conduct live racing.

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175 A jai alai permitholder, harness horse racing permitholder, or
176 quarter horse racing permitholder may elect not to conduct live
177 racing or games. A thoroughbred permitholder must conduct live
178 racing. A greyhound permitholder, jai alai permitholder, harness
179 horse racing permitholder, or quarter horse racing permitholder
180 that does not conduct live racing or games retains its permit;
181 is a pari-mutuel facility as defined in s. 550.002(23); if such
182 permitholder has been issued a slot machine license, the
183 facility where such permit is located remains an eligible
184 facility as defined in s. 551.102(4), continues to be eligible
185 for a slot machine license pursuant to s. 551.104(3), and is
186 exempt from ss. 551.104(4)(c) and (10) and 551.114(2); is
187 eligible, but not required, to be a guest track and, if the
188 permitholder is a harness horse racing permitholder, to be a
189 host track for purposes of intertrack wagering and simulcasting
190 pursuant to ss. 550.3551, 550.615, 550.625, and 550.6305; and
191 remains eligible for a cardroom license.

192 2. A permitholder or licensee may not conduct live
193 greyhound racing or dogracing in connection with any wager for
194 money or any other thing of value in the state. The commission
195 may deny, suspend, or revoke any permit or license under this
196 chapter if a permitholder or licensee conducts live greyhound
197 racing or dogracing in violation of this subparagraph. In
198 addition to, or in lieu of, denial, suspension, or revocation of
199 such permit or license, the commission may impose a civil
200 penalty of up to \$5,000 against the permitholder or licensee for
201 a violation of this subparagraph. All penalties imposed and
202 collected must be deposited with the Chief Financial Officer to
203 the credit of the General Revenue Fund.

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204 (c) Permitholders may amend their applications through
205 March ~~February~~ 28.

206 (d) Notwithstanding any other provision of law, other than
207 a permitholder issued a permit pursuant to s. 550.3345, a pari-
208 mutuel permitholder may not be issued an operating license for
209 the conduct of pari-mutuel wagering, slot machine gaming, or the
210 operation of a cardroom if the permitholder did not hold an
211 operating license for the conduct of pari-mutuel wagering for
212 fiscal year 2020-2021. This paragraph does not apply to a
213 purchaser, transferee, or assignee holding a valid permit for
214 the conduct of pari-mutuel wagering approved pursuant to s.
215 550.054(15)(a).

216 (3) The commission shall issue each license no later than
217 April ~~March~~ 15. Each permitholder shall operate all performances
218 at the date and time specified on its license. ~~The commission~~
219 ~~shall have the authority to approve minor changes in racing~~
220 ~~dates after a license has been issued.~~ The commission may
221 approve changes in performance ~~racing~~ dates after a license has
222 been issued ~~when there is no objection from any operating~~
223 ~~permitholder that is conducting live racing or games and that is~~
224 ~~located within 50 miles of the permitholder requesting the~~
225 ~~changes in operating dates. In the event of an objection, the~~
226 ~~commission shall approve or disapprove the change in operating~~
227 ~~dates based upon the impact on operating permitholders located~~
228 ~~within 50 miles of the permitholder requesting the change in~~
229 ~~operating dates.~~ In making the determination to change
230 performance ~~racing~~ dates, the commission may ~~shall~~ take into
231 consideration the impact of such changes on state revenues.

232 (4) In the event that a permitholder fails to operate all

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233 performances specified on its license at the date and time
234 specified, the commission may ~~shall hold a hearing to determine~~
235 ~~whether to~~ fine or suspend the permitholder's license, unless
236 such failure was the direct result of fire, strike, war,
237 hurricane, pandemic, or other disaster or event beyond the
238 ability of the permitholder to control. Financial hardship to
239 the permitholder shall not, in and of itself, constitute just
240 cause for failure to operate all performances on the dates and
241 at the times specified.

242 ~~(5) In the event that performances licensed to be operated~~
243 ~~by a permitholder are vacated, abandoned, or will not be used~~
244 ~~for any reason, any permitholder shall be entitled, pursuant to~~
245 ~~rules adopted by the commission, to apply to conduct~~
246 ~~performances on the dates for which the performances have been~~
247 ~~abandoned. The commission shall issue an amended license for all~~
248 ~~such replacement performances which have been requested in~~
249 ~~compliance with this chapter and commission rules.~~

250 Section 4. Section 550.0351, Florida Statutes, is amended
251 to read:

252 550.0351 Charity ~~racing~~ days.—

253 (1) The commission shall, upon the request of a
254 permitholder, authorize each horseracing permitholder and jai
255 alai permitholder up to five charity or scholarship days in
256 addition to the regular ~~racing~~ days authorized by law.

257 (2) The proceeds of charity performances shall be paid to
258 qualified beneficiaries selected by the permitholders from an
259 authorized list of charities on file with the commission.
260 Eligible charities include any charity that provides evidence of
261 compliance with the provisions of chapter 496 and evidence of

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262 possession of a valid exemption from federal taxation issued by
263 the Internal Revenue Service. In addition, the authorized list
264 must include the Racing Scholarship Trust Fund, the Historical
265 Resources Operating Trust Fund, major state and private
266 institutions of higher learning, and Florida community colleges.

267 (3) The permitholder shall, within 120 days after the
268 conclusion of its fiscal year, pay to the authorized charities
269 the total of all profits derived from the operation of the
270 charity day performances conducted. If charity days are operated
271 on behalf of another permitholder pursuant to law, the
272 permitholder entitled to distribute the proceeds shall
273 distribute the proceeds to charity within 30 days after the
274 actual receipt of the proceeds.

275 (4) The total of all profits derived from the conduct of a
276 charity day performance must include all revenues derived from
277 the conduct of that ~~racing~~ performance, including all state
278 taxes that would otherwise be due to the state, except that the
279 daily license fee as provided in s. 550.0951(1) and the breaks
280 for the promotional trust funds as provided in s. 550.2625(3),
281 (4), (5), (7), and (8) shall be paid to the commission. All
282 other revenues from the charity ~~racing~~ performance, including
283 the commissions, breaks, and admissions and the revenues from
284 parking, programs, and concessions, shall be included in the
285 total of all profits.

286 (5) In determining profit, the permitholder may elect to
287 distribute as proceeds only the amount equal to the state tax
288 that would otherwise be paid to the state if the charity day
289 were conducted as a regular or matinee performance.

290 (6) (a) The commission shall authorize one additional

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291 scholarship day for horseracing in addition to the regular
292 racing days authorized by law and any additional days authorized
293 by this section, to be conducted at all horse racetracks located
294 in Hillsborough County. The permitholder shall conduct a full
295 schedule of racing on the scholarship day.

296 (b) The funds derived from the operation of the additional
297 scholarship day shall be allocated as provided in this section
298 and paid to Pasco-Hernando Community College.

299 (c) When a charity or scholarship performance is conducted
300 as a matinee performance, the commission may authorize the
301 permitholder to conduct the evening performances of that
302 operation day as a regular performance in addition to the
303 regular operating days authorized by law.

304 (7) In addition to the eligible charities that meet the
305 criteria set forth in this section, a jai alai permitholder is
306 authorized to conduct two additional charity performances each
307 fiscal year for a fund to benefit retired jai alai players. This
308 performance shall be known as the "Retired Jai Alai Players
309 Charity Day." The administration of this fund shall be
310 determined by rule by the commission.

311 Section 5. Paragraph (a) of subsection (9) of section
312 550.054, Florida Statutes, is amended to read:

313 550.054 Application for permit to conduct pari-mutuel
314 wagering.—

315 (9) (a) After a permit has been granted by the commission
316 and has been ratified and approved by the majority of the
317 electors participating in the election in the county designated
318 in the permit, the commission shall grant to the lawful
319 permitholder, subject to the conditions of this chapter, a

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320 license to conduct pari-mutuel operations under this chapter,
321 and, except as provided in s. 550.5251, the commission shall fix
322 annually the time, place, and number of days during which pari-
323 mutuel operations may be conducted by the permitholder at the
324 location fixed in the permit and ratified in the election. After
325 the first license has been issued to the holder of a ratified
326 permit ~~for racing~~ in any county, all subsequent annual
327 applications for a license by that permitholder must be
328 accompanied by proof, in such form as the commission requires,
329 that the ratified permitholder still possesses all the
330 qualifications prescribed by this chapter and that the permit
331 has not been recalled at a later election held in the county.

332 Section 6. Subsections (1) and (5) of section 550.0951,
333 Florida Statutes, are amended to read:

334 550.0951 Payment of daily license fee and taxes;
335 penalties.—

336 (1) DAILY LICENSE FEE.—

337 (a) Each person engaged in the business of conducting race
338 meetings or jai alai games under this chapter, hereinafter
339 referred to as the "permitholder," "licensee," or "permittee,"
340 shall pay to the commission, for the use of the commission, a
341 daily license fee on each live or simulcast pari-mutuel event of
342 \$100 for each horserace and \$80 for each dograce and \$40 for
343 each jai alai game conducted at a racetrack or fronton licensed
344 under this chapter. In addition to the tax exemption specified
345 in s. 550.09514(1) of \$360,000 or \$500,000 per greyhound
346 permitholder per state fiscal year, each greyhound permitholder
347 shall receive in the current state fiscal year a tax credit
348 equal to the number of live greyhound races conducted in the

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349 previous state fiscal year times the daily license fee specified
350 for each dograce in this subsection applicable for the previous
351 state fiscal year. This tax credit and the exemption in s.
352 550.09514(1) apply ~~shall be applicable~~ to any tax imposed by
353 this chapter or the daily license fees imposed by this chapter
354 except during any charity or scholarship performances conducted
355 pursuant to s. 550.0351. Each permitholder shall pay daily
356 license fees not to exceed \$500 per day on any simulcast races
357 or games on which such permitholder accepts wagers regardless of
358 the number of out-of-state events taken or the number of out-of-
359 state locations from which such events are taken. This license
360 fee shall be deposited with the Chief Financial Officer to the
361 credit of the Pari-mutuel Wagering Trust Fund.

362 (b) Each permitholder that cannot utilize the full amount
363 of the exemption of \$360,000 or \$500,000 provided in s.
364 550.09514(1) or the daily license fee credit provided in this
365 section may, after notifying the commission in writing, elect
366 once per state fiscal year on a form provided by the commission
367 to transfer such exemption or credit or any portion thereof to
368 any greyhound permitholder which acts as a host track to such
369 permitholder for the purpose of intertrack wagering. Once an
370 election to transfer such exemption or credit is filed with the
371 commission, it may ~~shall~~ not be rescinded. The commission shall
372 disapprove the transfer when the amount of the exemption or
373 credit or portion thereof is unavailable to the transferring
374 permitholder or when the permitholder who is entitled to
375 transfer the exemption or credit or who is entitled to receive
376 the exemption or credit owes taxes to the state pursuant to a
377 deficiency letter or administrative complaint issued by the

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378 commission. Upon approval of the transfer by the commission, the
379 transferred tax exemption or credit is ~~shall be~~ effective for
380 the ~~first performance of the~~ next payment period as specified in
381 subsection (5). The exemption or credit transferred to such host
382 track may be applied by such host track against any taxes
383 imposed by this chapter or daily license fees imposed by this
384 chapter. The greyhound permitholder host track to which such
385 exemption or credit is transferred shall reimburse such
386 permitholder the exact monetary value of such transferred
387 exemption or credit as actually applied against the taxes and
388 daily license fees of the host track. The commission shall
389 ensure that all transfers of exemption or credit are made in
390 accordance with this subsection and has ~~shall have~~ the authority
391 to adopt rules to ensure the implementation of this section.

392 (5) PAYMENT AND DISPOSITION OF FEES AND TAXES.—Payments
393 imposed by this section must ~~shall~~ be paid to the commission.
394 The commission shall deposit these sums with the Chief Financial
395 Officer, to the credit of the Pari-mutuel Wagering Trust Fund,
396 hereby established. The permitholder shall remit to the
397 commission payment for the daily license fee, the admission tax,
398 the tax on handle, and the breaks tax. Such ~~payments shall be~~
399 ~~remitted by 3 p.m. Wednesday of each week for taxes imposed and~~
400 ~~collected for the preceding week ending on Sunday. Beginning on~~
401 ~~July 1, 2012, such~~ payments must ~~shall~~ be remitted by 3 p.m. on
402 the 5th day of each calendar month for taxes imposed and
403 collected for the preceding calendar month. If the 5th day of
404 the calendar month falls on a weekend, payments must ~~shall~~ be
405 remitted by 3 p.m. the first Monday following the weekend.
406 Permitholders shall file a report under oath by the 5th day of

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407 each calendar month for all taxes remitted during the preceding
408 calendar month. Such payments must ~~shall~~ be accompanied by a
409 report under oath showing the total of all admissions, the pari-
410 mutuel wagering activities for the preceding calendar month, and
411 such other information as may be prescribed by the commission.

412 Section 7. Subsection (7) of section 550.09515, Florida
413 Statutes, is amended, and subsection (4) of that section is
414 reenacted for the purpose of incorporating the amendment made by
415 this act to section 550.0951, Florida Statutes, to read:

416 550.09515 Thoroughbred horse taxes; abandoned interest in a
417 permit for nonpayment of taxes.-

418 (4) In the event that a court of competent jurisdiction
419 determines any of the provisions of this section to be
420 unconstitutional, it is the intent of the Legislature that the
421 provisions contained in this section shall be null and void and
422 that the provisions of s. 550.0951 shall apply to all
423 thoroughbred horse permitholders beginning on the date of such
424 judicial determination. To this end, the Legislature declares
425 that it would not have enacted any of the provisions of this
426 section individually and, to that end, expressly finds them not
427 to be severable.

428 ~~(7) If a thoroughbred permitholder fails to operate all~~
429 ~~performances on its 2001-2002 license, failure to pay tax on~~
430 ~~handle for a full schedule of live races for those performances~~
431 ~~in the 2001-2002 fiscal year does not constitute failure to pay~~
432 ~~taxes on handle for a full schedule of live races in a fiscal~~
433 ~~year for the purposes of subsection (3). This subsection may not~~
434 ~~be construed as forgiving a thoroughbred permitholder from~~
435 ~~paying taxes on performances conducted at its facility pursuant~~

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436 ~~to its 2001-2002 license other than for failure to operate all~~
437 ~~performances on its 2001-2002 license. This subsection expires~~
438 ~~July 1, 2003.~~

439 Section 8. Paragraphs (a) and (c) of subsection (5) of
440 section 550.105, Florida Statutes, are amended to read:

441 550.105 Occupational licenses of racetrack employees; fees;
442 denial, suspension, and revocation of license; penalties and
443 fines.—

444 (5) (a) The commission may do the following:

445 1. Deny a license to or revoke, suspend, or place
446 conditions upon or restrictions on a license of any person who
447 has been refused a license by any other state racing commission
448 or racing authority or has been subject to a provisional
449 suspension or period of ineligibility by the federal Horseracing
450 Integrity and Safety Authority (HISA), or another such authority
451 designated by the Federal Trade Commission.†

452 2. Deny, suspend, or place conditions on a license of any
453 person who is under suspension, ~~or~~ has unpaid fines in another
454 jurisdiction, or is subject to a provisional suspension or
455 period of ineligibility under HISA.†

456 3. Notwithstanding subparagraph 2. and chapter 120,
457 summarily suspend the occupational license of any person subject
458 to a provisional suspension or period of ineligibility imposed
459 by HISA related to a prohibited substance in an animal's hair or
460 in its blood, urine, saliva, or any other bodily fluid. Any
461 suspension imposed pursuant to this subparagraph expires on the
462 date that the provisional suspension or period of ineligibility
463 imposed by HISA expires. If an occupational licensee is
464 summarily suspended under this subparagraph, the commission must

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465 offer the licensee a postsuspension hearing within 72 hours
466 after commencement of the suspension. The occupational licensee
467 has the burden of proving by clear and convincing evidence that
468 he or she is not subject to a provisional suspension or period
469 of ineligibility imposed by HISA. The standard of review
470 applicable to the commission under this subparagraph is whether
471 the commission's action was an abuse of discretion

472
473 ~~if the state racing commission or racing authority of such other~~
474 ~~state or jurisdiction extends to the commission reciprocal~~
475 ~~courtesy to maintain the disciplinary control.~~

476 (c) The commission may deny, declare ineligible, or revoke
477 any occupational license if the applicant for such license has
478 been convicted of a felony or misdemeanor in this state, in any
479 other state, or under the laws of the United States, if such
480 felony or misdemeanor is related to gambling or bookmaking, as
481 contemplated in s. 849.25, or involves cruelty to animals. If
482 the applicant establishes that she or he is of good moral
483 character, that she or he has been rehabilitated, and that the
484 crime she or he was convicted of is not related to pari-mutuel
485 wagering and is not a capital offense, the restrictions
486 excluding offenders may be waived by ~~the director of the~~
487 commission.

488 Section 9. Paragraph (a) of subsection (2) of section
489 550.125, Florida Statutes, is amended to read:

490 550.125 Uniform reporting system; bond requirement.—

491 (2) (a) Each permitholder issued an operating license that
492 ~~conducts race meetings or jai alai exhibitions~~ under this
493 chapter shall keep records that clearly show the ~~total number of~~

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494 ~~admissions and the total amount of money contributed to each~~
495 ~~pari-mutuel pools, cardroom gross receipts, and slot machine~~
496 ~~revenues pool on each race or exhibition separately and the~~
497 ~~amount of money received daily from admission fees and, within~~
498 120 days after the end of its fiscal year, shall submit to the
499 commission a complete annual report of its accounts, audited by
500 a certified public accountant licensed to practice in this ~~the~~
501 state.

502 Section 10. Effective upon becoming a law, subsection (3)
503 of section 550.3551, Florida Statutes, is amended, and paragraph
504 (b) of subsection (2) and subsection (4) of that section are
505 reenacted, to read:

506 550.3551 Transmission of racing and jai alai information;
507 commingling of pari-mutuel pools.—

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

511 (b) Wagers accepted by any out-of-state pari-mutuel
512 permitholder or licensed betting system on a race broadcasted
513 under this subsection may be, but are not required to be,
514 included in the pari-mutuel pools of the horse track in this
515 state that broadcasts the race upon which wagers are accepted.
516 The handle, as referred to in s. 550.0951(3), does not include
517 any wagers accepted by an out-of-state pari-mutuel permitholder
518 or licensed betting system, irrespective of whether such wagers
519 are included in the pari-mutuel pools of the Florida
520 permitholder as authorized by this subsection.

521 (3) Any horse track licensed under this chapter may receive
522 broadcasts of horseraces conducted at other horse racetracks

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523 located outside this state at the racetrack enclosure of the
524 licensee, if the horse track conducted a full schedule of live
525 racing during the preceding state fiscal year, or if the horse
526 track does not conduct live racing as authorized under s.
527 550.01215 ~~during its racing meet.~~

528 (a) All broadcasts of horseraces received from locations
529 outside this state must comply with the provisions of the
530 Interstate Horseracing Act of 1978, 92 Stat. 1811, 15 U.S.C. ss.
531 3001 et seq.

532 (b) Wagers accepted at the horse track in this state may
533 be, but are not required to be, included in the pari-mutuel
534 pools of the out-of-state horse track that broadcasts the race.
535 Notwithstanding any contrary provisions of this chapter, if the
536 horse track in this state elects to include wagers accepted on
537 such races in the pari-mutuel pools of the out-of-state horse
538 track that broadcasts the race, from the amount wagered by
539 patrons at the horse track in this state and included in the
540 pari-mutuel pools of the out-of-state horse track, the horse
541 track in this state shall deduct as the takeout from the amount
542 wagered by patrons at the horse track in this state and included
543 in the pari-mutuel pools of the out-of-state horse track a
544 percentage equal to the percentage deducted from the amount
545 wagered at the out-of-state racetrack as is authorized by the
546 laws of the jurisdiction exercising regulatory authority over
547 the out-of-state horse track.

548 (c) All forms of pari-mutuel wagering are allowed on races
549 broadcast under this section, and all money wagered by patrons
550 on such races shall be computed as part of the total amount of
551 money wagered at each racing performance for purposes of

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552 taxation under ss. 550.0951, 550.09512, and 550.09515. Section
553 550.2625(2) (a), (b), and (c) does not apply to any money wagered
554 on races broadcast under this section. Similarly, the takeout
555 shall be increased by breaks and uncashed tickets for wagers on
556 races broadcast under this section, notwithstanding any contrary
557 provision of this chapter.

558 (4) Any greyhound permitholder or jai alai permitholder
559 licensed under this chapter may receive at its licensed location
560 broadcasts of dograces or jai alai games conducted at other
561 tracks or frontons located outside the state. All forms of pari-
562 mutuel wagering are allowed on dograces or jai alai games
563 broadcast under this subsection. All money wagered by patrons on
564 dograces broadcast under this subsection shall be computed in
565 the amount of money wagered each performance for purposes of
566 taxation under ss. 550.0951 and 550.09511.

567 Section 11. Subsection (3) of section 550.505, Florida
568 Statutes, is amended to read:

569 550.505 Nonwagering permits.—

570 (3) (a) Upon receipt of a nonwagering permit, the
571 permitholder shall apply between January 15 and February 4 ~~must~~
572 ~~apply to the commission before June 1~~ of each year for a ~~an~~
573 ~~annual~~ nonwagering license for the next state fiscal ~~succeeding~~
574 ~~calendar~~ year. Such application must set forth the days and
575 locations at which the permitholder will conduct nonwagering
576 horseracing, must demonstrate that any location to which the
577 nonwagering license applies is available for such use, and must
578 indicate any changes in ownership or management of the
579 permitholder occurring since the date of application for the
580 prior license.

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

587 (c) The commission may extend a nonwagering license for the
588 2024 calendar year through the 2024-2025 fiscal year upon
589 application for such extension by the nonwagering permitholder
590 ~~conduct an eligibility investigation to determine the~~
591 ~~qualifications of any new ownership or management interest in~~
592 ~~the permit.~~

593 Section 12. Subsection (1) of section 550.5251, Florida
594 Statutes, is amended to read:

595 550.5251 Florida thoroughbred racing; certain permits;
596 operating days.—

597 (1) Each thoroughbred permitholder shall annually, during
598 the period commencing January ~~December~~ 15 of each year and
599 ending February ~~January~~ 4 of the following year, file in writing
600 with the commission its application to conduct one or more
601 thoroughbred racing meetings during the thoroughbred racing
602 season commencing on the following July 1. Each application
603 shall specify the number and dates of all performances that the
604 permitholder intends to conduct during that thoroughbred racing
605 season. On or before April ~~March~~ 15 of each year, the commission
606 shall issue a license authorizing each permitholder to conduct
607 performances on the dates specified in its application. Up to
608 March ~~February~~ 28 of each year, each permitholder may request
609 and shall be granted changes in its application to conduct

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610 ~~authorized~~ performances; but thereafter, as a condition
611 precedent to the validity of its license and its right to retain
612 its permit, each permitholder must operate the full number of
613 days authorized on each of the dates set forth in its license.

614 Section 13. Paragraph (b) of subsection (4) and subsection
615 (8) of section 551.104, Florida Statutes, are amended to read:

616 551.104 License to conduct slot machine gaming.—

617 (4) As a condition of licensure and to maintain continued
618 authority for the conduct of slot machine gaming, the slot
619 machine licensee shall:

620 (b) Continue to be in compliance with chapter 550, when
621 ~~where~~ applicable, and maintain the pari-mutuel permit and
622 license in good standing pursuant to ~~the provisions of~~ chapter
623 550. ~~Notwithstanding any contrary provision of law and in order~~
624 ~~to expedite the operation of slot machines at eligible~~
625 ~~facilities, any eligible facility shall be entitled within 60~~
626 ~~days after the effective date of this act to amend its 2006-2007~~
627 ~~pari-mutuel wagering operating license issued by the commission~~
628 ~~under ss. 550.0115 and 550.01215. The commission shall issue a~~
629 ~~new license to the eligible facility to effectuate any approved~~
630 ~~change.~~

631 (8) A slot machine licensee shall file with the commission
632 an audit of the receipt and distribution of all slot machine
633 revenues provided by an independent certified public accountant
634 licensed under chapter 473 verifying compliance with all
635 financial and auditing provisions of this chapter and ~~the~~
636 associated rules ~~adopted under this chapter~~. The audit must
637 include verification of compliance with all statutes and rules
638 regarding all required records of slot machine operations. Such

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639 audit ~~must shall~~ be filed within 120 ~~60~~ days after the end of
640 the slot machine licensee's fiscal year ~~completion of the~~
641 ~~permitholder's pari-mutuel meet.~~

642 Section 14. Paragraph (b) of subsection (6) of section
643 551.107, Florida Statutes, is amended to read:

644 551.107 Slot machine occupational license; findings;
645 application; fee.—

646 (6)

647 (b) The commission may deny, revoke, or refuse to renew any
648 slot machine occupational license if the applicant for such
649 license or the licensee has been convicted of a felony or
650 misdemeanor in this state, in any other state, or under the laws
651 of the United States if such felony or misdemeanor is related to
652 gambling or bookmaking as described in s. 849.25. The
653 restrictions authorized in this paragraph may be waived by the
654 commission if the applicant establishes that she or he is of
655 good moral character, that she or he has been rehabilitated, and
656 that the crime she or he was convicted of is not related to slot
657 machine gaming and is not a capital offense.

658 Section 15. For the purpose of incorporating the amendment
659 made by this act to section 550.0951, Florida Statutes, in a
660 reference thereto, paragraph (c) of subsection (2) of section
661 212.04, Florida Statutes, is reenacted to read:

662 212.04 Admissions tax; rate, procedure, enforcement.—

663 (2)

664 (c) The taxes imposed by this section shall be collected in
665 addition to the admission tax collected pursuant to s. 550.0951,
666 but the amount collected under s. 550.0951 shall not be subject
667 to taxation under this chapter.

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668 Section 16. For the purpose of incorporating the amendment
669 made by this act to section 550.0951, Florida Statutes, in a
670 reference thereto, subsection (2) of section 550.0951, Florida
671 Statutes, is reenacted to read:

672 550.09511 Jai alai taxes; abandoned interest in a permit
673 for nonpayment of taxes.—

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

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

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

684 (b) At such time as the total of admissions tax, daily
685 license fee, and tax on handle for live jai alai performances
686 paid to the commission by a permitholder during the current
687 state fiscal year exceeds the total state tax revenues from
688 wagering on live jai alai performances paid or due by the
689 permitholder in fiscal year 1991-1992, the permitholder shall
690 pay tax on handle for live jai alai performances at a rate of
691 2.55 percent of the handle per performance for the remainder of
692 the current state fiscal year. For purposes of this section,
693 total state tax revenues on live jai alai wagering in fiscal
694 year 1991-1992 shall include any admissions tax, tax on handle,
695 surtaxes on handle, and daily license fees.

696 (c) If no tax on handle for live jai alai performances were

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697 paid to the commission by a jai alai permitholder during the
698 1991-1992 state fiscal year, then at such time as the total of
699 admissions tax, daily license fee, and tax on handle for live
700 jai alai performances paid to the commission by a permitholder
701 during the current state fiscal year exceeds the total state tax
702 revenues from wagering on live jai alai performances paid or due
703 by the permitholder in the last state fiscal year in which the
704 permitholder conducted a full schedule of live games, the
705 permitholder shall pay tax on handle for live jai alai
706 performances at a rate of 3.3 percent of the handle per
707 performance for the remainder of the current state fiscal year.
708 For purposes of this section, total state tax revenues on live
709 jai alai wagering shall include any admissions tax, tax on
710 handle, surtaxes on handle, and daily license fees. This
711 paragraph shall take effect July 1, 1993.

712 (d) A permitholder who obtains a new permit issued by the
713 commission subsequent to the 1991-1992 state fiscal year and a
714 permitholder whose permit has been converted to a jai alai
715 permit under the provisions of this chapter, shall, at such time
716 as the total of admissions tax, daily license fee, and tax on
717 handle for live jai alai performances paid to the commission by
718 the permitholder during the current state fiscal year exceeds
719 the average total state tax revenues from wagering on live jai
720 alai performances for the first 3 consecutive jai alai seasons
721 paid to or due the commission by the permitholder and during
722 which the permitholder conducted a full schedule of live games,
723 pay tax on handle for live jai alai performances at a rate of
724 3.3 percent of the handle per performance for the remainder of
725 the current state fiscal year.

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726 (e) The payment of taxes pursuant to paragraphs (b), (c),
727 and (d) shall be calculated and commence beginning the day in
728 which the permitholder is first entitled to the reduced rate
729 specified in this section and the report of taxes required by s.
730 550.0951(5) is submitted to the commission.

731 (f) A jai alai permitholder paying taxes under this section
732 shall retain the breaks and pay an amount equal to the breaks as
733 special prize awards which shall be in addition to the regular
734 contracted prize money paid to jai alai players at the
735 permitholder's facility. Payment of the special prize money
736 shall be made during the permitholder's current meet.

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

740 Section 17. For the purpose of incorporating the amendment
741 made by this act to section 550.0951, Florida Statutes, in a
742 reference thereto, subsection (4) of section 550.09512, Florida
743 Statutes, is reenacted to read:

744 550.09512 Harness horse taxes; abandoned interest in a
745 permit for nonpayment of taxes.—

746 (4) In the event that a court of competent jurisdiction
747 determines any of the provisions of this section to be
748 unconstitutional, it is the intent of the Legislature that the
749 provisions contained in this section shall be null and void and
750 that the provisions of s. 550.0951 shall apply to all harness
751 horse permitholders beginning on the date of such judicial
752 determination. To this end, the Legislature declares that it
753 would not have enacted any of the provisions of this section
754 individually and, to that end, expressly finds them not to be

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755 severable.

756 Section 18. For the purpose of incorporating the amendment
757 made by this act to section 550.0951, Florida Statutes, in
758 references thereto, subsection (1) and paragraph (e) of
759 subsection (2) of section 550.09514, Florida Statutes, are
760 reenacted to read:

761 550.09514 Greyhound dogracing taxes; purse requirements.—

762 (1) Wagering on greyhound racing is subject to a tax on
763 handle for live greyhound racing as specified in s. 550.0951(3).
764 However, each permitholder shall pay no tax on handle until such
765 time as this subsection has resulted in a tax savings per state
766 fiscal year of \$360,000. Thereafter, each permitholder shall pay
767 the tax as specified in s. 550.0951(3) on all handle for the
768 remainder of the permitholder's current race meet. For the three
769 permitholders that conducted a full schedule of live racing in
770 1995, and are closest to another state that authorizes greyhound
771 pari-mutuel wagering, the maximum tax savings per state fiscal
772 year shall be \$500,000. The provisions of this subsection
773 relating to tax exemptions shall not apply to any charity or
774 scholarship performances conducted pursuant to s. 550.0351.

775 (2)

776 (e) In addition to the purse requirements of paragraphs
777 (a)-(c), each greyhound permitholder shall pay as purses an
778 amount equal to one-third of the amount of the tax reduction on
779 live and simulcast handle applicable to such permitholder as a
780 result of the reductions in tax rates provided by this act
781 through the amendments to s. 550.0951(3). With respect to
782 intertrack wagering when the host and guest tracks are greyhound
783 permitholders not within the same market area, an amount equal

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784 to the tax reduction applicable to the guest track handle as a
785 result of the reduction in tax rate provided by this act through
786 the amendment to s. 550.0951(3) shall be distributed to the
787 guest track, one-third of which amount shall be paid as purses
788 at the guest track. However, if the guest track is a greyhound
789 permitholder within the market area of the host or if the guest
790 track is not a greyhound permitholder, an amount equal to such
791 tax reduction applicable to the guest track handle shall be
792 retained by the host track, one-third of which amount shall be
793 paid as purses at the host track. These purse funds shall be
794 disbursed in the week received if the permitholder conducts at
795 least one live performance during that week. If the permitholder
796 does not conduct at least one live performance during the week
797 in which the purse funds are received, the purse funds shall be
798 disbursed weekly during the permitholder's next race meet in an
799 amount determined by dividing the purse amount by the number of
800 performances approved for the permitholder pursuant to its
801 annual license, and multiplying that amount by the number of
802 performances conducted each week. The commission shall conduct
803 audits necessary to ensure compliance with this paragraph.

804 Section 19. For the purpose of incorporating the amendment
805 made by this act to section 550.0951, Florida Statutes, in a
806 reference thereto, subsection (3) of section 550.09516, Florida
807 Statutes, is reenacted to read:

808 550.09516 Credit for eligible permitholders conducting
809 thoroughbred racing.—

810 (3) Beginning July 1, 2023, and each July 1 thereafter,
811 each permitholder granted a credit pursuant to this section may
812 apply the credit to the taxes and fees due under ss. 550.0951,

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813 550.09515, and 550.3551(3), less any credit received by the
814 permitholder under s. 550.09515(6), and less the amount of state
815 taxes that would otherwise be due to the state for the conduct
816 of charity day performances under s. 550.0351(4). The unused
817 portion of the credit may be carried forward and applied each
818 month as taxes and fees become due. Any unused credit remaining
819 at the end of a fiscal year expires and may not be used.

820 Section 20. For the purpose of incorporating the amendment
821 made by this act to section 550.0951, Florida Statutes, in a
822 reference thereto, subsection (1) of section 550.135, Florida
823 Statutes, is reenacted to read:

824 550.135 Division of moneys derived under this law.—All
825 moneys that are deposited with the Chief Financial Officer to
826 the credit of the Pari-mutuel Wagering Trust Fund shall be
827 distributed as follows:

828 (1) The daily license fee revenues collected pursuant to s.
829 550.0951(1) shall be used to fund the operating cost of the
830 commission; however, other collections in the Pari-mutuel
831 Wagering Trust Fund may also be used to fund the operation of
832 the commission in accordance with authorized appropriations.

833 Section 21. For the purpose of incorporating the amendment
834 made by this act to section 550.0951, Florida Statutes, in a
835 reference thereto, subsection (2) of section 550.1625, Florida
836 Statutes, is reenacted to read:

837 550.1625 Dogracing; taxes.—

838 (2) A permitholder that conducts a dograce meet under this
839 chapter must pay the daily license fee, the admission tax, the
840 breaks tax, and the tax on pari-mutuel handle as provided in s.
841 550.0951 and is subject to all penalties and sanctions provided

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842 in s. 550.0951(6).

843 Section 22. For the purpose of incorporating the amendment
844 made by this act to section 550.0951, Florida Statutes, in
845 references thereto, subsections (3) through (6) of section
846 550.26352, Florida Statutes, are reenacted to read:

847 550.26352 Breeders' Cup Meet; pools authorized; conflicts;
848 taxes; credits; transmission of races; rules; application.—

849 (3) If the permitholder conducting the Breeders' Cup Meet
850 is located within 35 miles of one or more permitholders
851 scheduled to conduct a thoroughbred race meet on any of the 3
852 days of the Breeders' Cup Meet, then operation on any of those 3
853 days by the other permitholders is prohibited. As compensation
854 for the loss of racing days caused thereby, such operating
855 permitholders shall receive a credit against the taxes otherwise
856 due and payable to the state under ss. 550.0951 and 550.09515.
857 This credit shall be in an amount equal to the operating loss
858 determined to have been suffered by the operating permitholders
859 as a result of not operating on the prohibited racing days, but
860 shall not exceed a total of \$950,000. The determination of the
861 amount to be credited shall be made by the commission upon
862 application by the operating permitholder. The tax credits
863 provided in this subsection shall not be available unless an
864 operating permitholder is required to close a bona fide meet
865 consisting in part of no fewer than 10 scheduled performances in
866 the 15 days immediately preceding or 10 scheduled performances
867 in the 15 days immediately following the Breeders' Cup Meet.
868 Such tax credit shall be in lieu of any other compensation or
869 consideration for the loss of racing days. There shall be no
870 replacement or makeup of any lost racing days.

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871 (4) Notwithstanding any provision of ss. 550.0951 and
872 550.09515, the permitholder conducting the Breeders' Cup Meet
873 shall pay no taxes on the handle included within the pari-mutuel
874 pools of said permitholder during the Breeders' Cup Meet.

875 (5) The permitholder conducting the Breeders' Cup Meet
876 shall receive a credit against the taxes otherwise due and
877 payable to the state under ss. 550.0951 and 550.09515 generated
878 during said permitholder's next ensuing regular thoroughbred
879 race meet. This credit shall be in an amount not to exceed
880 \$950,000 and shall be utilized by the permitholder to pay the
881 purses offered by the permitholder during the Breeders' Cup Meet
882 in excess of the purses which the permitholder is otherwise
883 required by law to pay. The amount to be credited shall be
884 determined by the commission upon application of the
885 permitholder which is subject to audit by the commission.

886 (6) The permitholder conducting the Breeders' Cup Meet
887 shall receive a credit against the taxes otherwise due and
888 payable to the state under ss. 550.0951 and 550.09515 generated
889 during said permitholder's next ensuing regular thoroughbred
890 race meet. This credit shall be in an amount not to exceed
891 \$950,000 and shall be utilized by the permitholder for such
892 capital improvements and extraordinary expenses as may be
893 necessary for operation of the Breeders' Cup Meet. The amount to
894 be credited shall be determined by the commission upon
895 application of the permitholder which is subject to audit by the
896 commission.

897 Section 23. For the purpose of incorporating the amendment
898 made by this act to section 550.0951, Florida Statutes, in a
899 reference thereto, subsection (4) of section 550.375, Florida

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900 Statutes, is reenacted to read:

901 550.375 Operation of certain harness tracks.—

902 (4) The permitholder conducting a harness horse race meet
903 must pay the daily license fee, the admission tax, the tax on
904 breaks, and the tax on pari-mutuel handle provided in s.
905 550.0951 and is subject to all penalties and sanctions provided
906 in s. 550.0951(6).

907 Section 24. Except as otherwise expressly provided in this
908 act and except for this section, which shall take effect upon
909 becoming a law, this act shall take effect July 1, 2024.