

1 A bill to be entitled
2 An act relating to gaming licenses and permits;
3 creating s. 16.717, F.S.; providing penalties for
4 persons who falsely swear on an application for, or a
5 renewal of, a license submitted to the Florida Gaming
6 Control Commission; creating s. 16.718, F.S.;
7 requiring applicants for licenses and licensees to
8 notify the commission of certain contact information
9 and of any change in such contact information and
10 providing penalties for failure to comply; providing
11 that 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.;
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 timeframe during

51 | which the commission is required to issue certain
52 | nonwagering licenses; authorizing the commission to
53 | extend a certain nonwagering license for a specified
54 | fiscal year; amending s. 551.104, F.S.; removing
55 | obsolete language; requiring audits of licensees'
56 | receipts and distributions of slot machine revenues to
57 | be conducted by a certified public accountant licensed
58 | under ch. 473, F.S.; revising the timeframe within
59 | which the audit may be filed with the commission;
60 | amending s. 551.107, F.S.; authorizing the waiver of
61 | required action on the part of the commission under
62 | certain 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, jail alai taxes, harness
68 | horse taxes, greyhound dog racing taxes and purse
69 | requirements, thoroughbred horse taxes, 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
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,
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:

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
149 cardroom, the dates and periods of operation the permitholder
150 intends to operate the cardroom.

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

176 chapter if a permit holder 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 permit holder 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) Permit holders may amend their applications through
 185 February 28.

186 (d) Notwithstanding any other provision of law, other than
 187 a permit holder issued a permit pursuant to s. 550.3345, a pari-
 188 mutuel permit holder 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 permit holder 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 permit holder 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~~
 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
 213 (3), and subsection (5) of section 550.0951, Florida Statutes,
 214 are 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~~
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
 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
 283 the handle, ~~except that for live charity performances held~~
 284 ~~pursuant to s. 550.0351, and for intertrack wagering on such~~
 285 ~~charity performances at a guest greyhound track within the~~
 286 ~~market area 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.
 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
 314 a 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
 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;
 340 fees; denial, suspension, and revocation of license; penalties
 341 and 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
 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
 378 under 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
 400 repealed.

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

403 550.505 Nonwagering permits.—

404 (3)(a) Upon receipt of a nonwagering permit, the
 405 permitholder shall apply annually between January 15 and
 406 February 4 ~~must apply to the commission before June 1~~ of each
 407 year for a ~~an annual~~ nonwagering license for the next state
 408 fiscal ~~succeeding calendar~~ year. Such application must set forth
 409 the days and locations at which the permitholder will conduct
 410 nonwagering horseracing, must demonstrate that any location to
 411 which the nonwagering license applies is available for such use,
 412 and must indicate any changes in ownership or management of the
 413 permitholder occurring since the date of application for the
 414 prior license.

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

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

426 ~~the permit.~~

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

429 551.104 License to conduct slot machine gaming.—

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

433 (b) Continue to be in compliance with chapter 550, when
434 ~~where~~ applicable, and maintain the pari-mutuel permit and
435 license in good standing pursuant to ~~the provisions of~~ chapter
436 550. ~~Notwithstanding any contrary provision of law and in order~~
437 ~~to expedite the operation of slot machines at eligible~~
438 ~~facilities, any eligible facility shall be entitled within 60~~
439 ~~days after the effective date of this act to amend its 2006-2007~~
440 ~~pari-mutuel wagering operating license issued by the commission~~
441 ~~under ss. 550.0115 and 550.01215. The commission shall issue a~~
442 ~~new license to the eligible facility to effectuate any approved~~
443 ~~change.~~

444 (8) A slot machine licensee shall file with the commission
445 an audit of the receipt and distribution of all slot machine
446 revenues provided by an independent certified public accountant
447 licensed under chapter 473 verifying compliance with all
448 financial and auditing provisions of this chapter and ~~the~~
449 associated rules ~~adopted under this chapter~~. The audit must
450 include verification of compliance with all statutes and rules

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451 regarding all required records of slot machine operations. Such
452 audit must ~~shall~~ be filed within 120 ~~60~~ days after the end of
453 its fiscal year ~~completion of the permitholder's pari-mutuel~~
454 ~~meet.~~

455 Section 11. Paragraph (b) of subsection (6) of section
456 551.107, Florida Statutes, is amended to read:

457 551.107 Slot machine occupational license; findings;
458 application; fee.—

459 (6)

460 (b) The commission may deny, revoke, or refuse to renew
461 any slot machine occupational license if the applicant for such
462 license or the licensee has been convicted of a felony or
463 misdemeanor in this state, in any other state, or under the laws
464 of the United States if such felony or misdemeanor is related to
465 gambling or bookmaking as described in s. 849.25. The
466 restrictions authorized in this paragraph may be waived by the
467 commission if the applicant establishes that she or he is of
468 good moral character, that she or he has been rehabilitated, and
469 that the crime she or he was convicted of is not related to slot
470 machine gaming and is not a capital offense.

471 Section 12. For the purpose of incorporating the amendment
472 made by this act to section 550.0951, Florida Statutes, in a
473 reference thereto, paragraph (c) of subsection (2) of section
474 212.04, Florida Statutes, is reenacted to read:

475 212.04 Admissions tax; rate, procedure, enforcement.—

476 (2)

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

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

485 550.0351 Charity racing days.—

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

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

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

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

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

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

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

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

526 | were paid to the commission by a jai alai permitholder during
527 | the 1991-1992 state fiscal year, then at such time as the total
528 | of admissions tax, daily license fee, and tax on handle for live
529 | jai alai performances paid to the commission by a permitholder
530 | during the current state fiscal year exceeds the total state tax
531 | revenues from wagering on live jai alai performances paid or due
532 | by the permitholder in the last state fiscal year in which the
533 | permitholder conducted a full schedule of live games, the
534 | permitholder shall pay tax on handle for live jai alai
535 | performances at a rate of 3.3 percent of the handle per
536 | performance for the remainder of the current state fiscal year.
537 | For purposes of this section, total state tax revenues on live
538 | jai alai wagering shall include any admissions tax, tax on
539 | handle, surtaxes on handle, and daily license fees. This
540 | paragraph shall take effect July 1, 1993.

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

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551 which the permitholder conducted a full schedule of live games,
552 pay tax on handle for live jai alai performances at a rate of
553 3.3 percent of the handle per performance for the remainder of
554 the current state fiscal year.

555 (e) The payment of taxes pursuant to paragraphs (b), (c),
556 and (d) shall be calculated and commence beginning the day in
557 which the permitholder is first entitled to the reduced rate
558 specified in this section and the report of taxes required by s.
559 550.0951(5) is submitted to the commission.

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

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

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

573 550.09512 Harness horse taxes; abandoned interest in a
574 permit for nonpayment of taxes.—

575 (4) In the event that a court of competent jurisdiction

576 determines any of the provisions of this section to be
 577 unconstitutional, it is the intent of the Legislature that the
 578 provisions contained in this section shall be null and void and
 579 that the provisions of s. 550.0951 shall apply to all harness
 580 horse permitholders beginning on the date of such judicial
 581 determination. To this end, the Legislature declares that it
 582 would not have enacted any of the provisions of this section
 583 individually and, to that end, expressly finds them not to be
 584 severable.

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

590 550.09514 Greyhound dogracing taxes; purse requirements.—

591 (1) Wagering on greyhound racing is subject to a tax on
 592 handle for live greyhound racing as specified in s. 550.0951(3).
 593 However, each permitholder shall pay no tax on handle until such
 594 time as this subsection has resulted in a tax savings per state
 595 fiscal year of \$360,000. Thereafter, each permitholder shall pay
 596 the tax as specified in s. 550.0951(3) on all handle for the
 597 remainder of the permitholder's current race meet. For the three
 598 permitholders that conducted a full schedule of live racing in
 599 1995, and are closest to another state that authorizes greyhound
 600 pari-mutuel wagering, the maximum tax savings per state fiscal

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601 year shall be \$500,000. The provisions of this subsection
602 relating to tax exemptions shall not apply to any charity or
603 scholarship performances conducted pursuant to s. 550.0351.

604 (2)

605 (e) In addition to the purse requirements of paragraphs
606 (a)-(c), each greyhound permitholder shall pay as purses an
607 amount equal to one-third of the amount of the tax reduction on
608 live and simulcast handle applicable to such permitholder as a
609 result of the reductions in tax rates provided by this act
610 through the amendments to s. 550.0951(3). With respect to
611 intertrack wagering when the host and guest tracks are greyhound
612 permitholders not within the same market area, an amount equal
613 to the tax reduction applicable to the guest track handle as a
614 result of the reduction in tax rate provided by this act through
615 the amendment to s. 550.0951(3) shall be distributed to the
616 guest track, one-third of which amount shall be paid as purses
617 at the guest track. However, if the guest track is a greyhound
618 permitholder within the market area of the host or if the guest
619 track is not a greyhound permitholder, an amount equal to such
620 tax reduction applicable to the guest track handle shall be
621 retained by the host track, one-third of which amount shall be
622 paid as purses at the host track. These purse funds shall be
623 disbursed in the week received if the permitholder conducts at
624 least one live performance during that week. If the permitholder
625 does not conduct at least one live performance during the week

626 in which the purse funds are received, the purse funds shall be
627 disbursed weekly during the permitholder's next race meet in an
628 amount determined by dividing the purse amount by the number of
629 performances approved for the permitholder pursuant to its
630 annual license, and multiplying that amount by the number of
631 performances conducted each week. The commission shall conduct
632 audits necessary to ensure compliance with this paragraph.

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

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

639 (3) Beginning July 1, 2023, and each July 1 thereafter,
640 each permitholder granted a credit pursuant to this section may
641 apply the credit to the taxes and fees due under ss. 550.0951,
642 550.09515, and 550.3551(3), less any credit received by the
643 permitholder under s. 550.09515(6), and less the amount of state
644 taxes that would otherwise be due to the state for the conduct
645 of charity day performances under s. 550.0351(4). The unused
646 portion of the credit may be carried forward and applied each
647 month as taxes and fees become due. Any unused credit remaining
648 at the end of a fiscal year expires and may not be used.

649 Section 18. For the purpose of incorporating the amendment
650 made by this act to section 550.0951, Florida Statutes, in a

651 reference thereto, subsection (1) of section 550.135, Florida
 652 Statutes, is reenacted to read:

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

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

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

666 550.1625 Dogracing; taxes.—

667 (2) A permitholder that conducts a dograce meet under this
 668 chapter must pay the daily license fee, the admission tax, the
 669 breaks tax, and the tax on pari-mutuel handle as provided in s.
 670 550.0951 and is subject to all penalties and sanctions provided
 671 in s. 550.0951(6).

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

676 Florida Statutes, is reenacted to read:

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

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

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

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

696 (c) All forms of pari-mutuel wagering are allowed on races
697 broadcast under this section, and all money wagered by patrons
698 on such races shall be computed as part of the total amount of
699 money wagered at each racing performance for purposes of
700 taxation under ss. 550.0951, 550.09512, and 550.09515. Section

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701 550.2625(2)(a), (b), and (c) does not apply to any money wagered
702 on races broadcast under this section. Similarly, the takeout
703 shall be increased by breaks and uncashed tickets for wagers on
704 races broadcast under this section, notwithstanding any contrary
705 provision of this chapter.

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

715 Section 21. For the purpose of incorporating the amendment
716 made by this act to section 550.0951, Florida Statutes, in a
717 reference thereto, subsections (3) through (6) of section
718 550.26352, Florida Statutes, are reenacted to read:

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

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

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

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

747 (5) The permitholder conducting the Breeders' Cup Meet
748 shall receive a credit against the taxes otherwise due and
749 payable to the state under ss. 550.0951 and 550.09515 generated
750 during said permitholder's next ensuing regular thoroughbred

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751 race meet. This credit shall be in an amount not to exceed
752 \$950,000 and shall be utilized by the permitholder to pay the
753 purses offered by the permitholder during the Breeders' Cup Meet
754 in excess of the purses which the permitholder is otherwise
755 required by law to pay. The amount to be credited shall be
756 determined by the commission upon application of the
757 permitholder which is subject to audit by the commission.

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

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

773 550.375 Operation of certain harness tracks.—

774 (4) The permitholder conducting a harness horse race meet
775 must pay the daily license fee, the admission tax, the tax on

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776 | breaks, and the tax on pari-mutuel handle provided in s.
777 | 550.0951 and is subject to all penalties and sanctions provided
778 | in s. 550.0951(6).

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