

1                                   A bill to be entitled  
2           An act relating to pari-mutuel permitholders; creating  
3           s. 16.717, F.S.; authorizing the Florida Gaming  
4           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; 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 within 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 date by which the commission is required to issue  
27 | such license; revising the deadline date for  
28 | application amendments; revising the deadline date for  
29 | the commission to issue a license; authorizing, rather  
30 | than requiring, the commission to take into  
31 | consideration the impact of such change on state  
32 | revenues when determining whether to change a  
33 | performance date; authorizing, rather than requiring,  
34 | the commission to take specified actions on a  
35 | permitholder's license; deleting a provision  
36 | authorizing permitholders to apply for a license for  
37 | performances that have been vacated, abandoned, or  
38 | will not be used by another permitholder; making  
39 | technical changes; amending ss. 550.0351 and 550.054,  
40 | F.S.; conforming provisions to changes made by the  
41 | act; amending s. 550.0951, F.S.; making technical  
42 | changes; removing obsolete language; reenacting and  
43 | amending s. 550.09515, F.S.; removing obsolete  
44 | language; amending s. 550.105, F.S.; expanding the  
45 | commission's authority to deny, revoke, suspend, or  
46 | place conditions on certain licenses; authorizing the  
47 | commission to summarily suspend a license when a  
48 | person has been subject to a provisional suspension or  
49 | period of ineligibility imposed by the federal  
50 | Horseracing Integrity and Safety Authority related to

51 the finding of a prohibited substance in an animal's  
52 hair or bodily fluids; providing that any suspension  
53 imposed expires on the same date that the Horseracing  
54 Integrity and Safety Authority's provisional  
55 suspension or period of ineligibility expires;  
56 requiring the commission to offer a licensee a  
57 postsuspension hearing within a specified timeframe;  
58 providing a burden of proof for such hearings;  
59 providing a standard of review for the commission for  
60 such appeals; amending s. 550.125, F.S.; revising  
61 requirements for maintaining certain financial records  
62 and applying such requirements to all, rather than  
63 specified, pari-mutuel wagering permitholders;  
64 reenacting and amending s. 550.3551, F.S.; authorizing  
65 a licensed horse track to receive broadcasts of  
66 horseraces conducted at horse racetracks outside this  
67 state if certain conditions are met; amending s.  
68 550.475, F.S.; authorizing pari-mutuel permitholders  
69 to lease their facilities to jai alai permitholders  
70 under certain conditions; amending s. 550.505, F.S.;  
71 revising the timeframe within which nonwagering  
72 permitholders must apply for a nonwagering license;  
73 requiring permitholders to demonstrate that locations  
74 designated for nonwagering horseracing are available  
75 for such use; revising the date by which the

76 | commission is required to issue certain nonwagering  
 77 | licenses; authorizing the commission to extend a  
 78 | certain nonwagering license for a specified timeframe;  
 79 | amending s. 550.5251, F.S.; revising the timeframes  
 80 | within which thoroughbred permitholders must file with  
 81 | the commission an application for a license to conduct  
 82 | thoroughbred racing meetings, the commission must  
 83 | issue such licenses, and permitholders may request  
 84 | changes in their applications to conduct performances;  
 85 | amending s. 551.104, F.S.; removing obsolete language;  
 86 | requiring that audits of licensees' receipts and  
 87 | distributions of slot machine revenues be conducted by  
 88 | a certified public accountant licensed under ch. 473,  
 89 | F.S.; revising the timeframe within which such audits  
 90 | must be filed with the commission; amending s.  
 91 | 551.107, F.S.; authorizing the waiver of required  
 92 | action on the part of the commission under certain  
 93 | circumstances; reenacting ss. 212.04(2)(c),  
 94 | 550.0351(4), 550.09511(2), 550.09512(4), 550.09514(1)  
 95 | and (2)(e), 550.09516(3), 550.135(1), 550.1625(2),  
 96 | 550.26352(3)-(6), and 550.375(4), F.S., relating to  
 97 | admissions taxes and rates, charity racing days, jai  
 98 | alai taxes, harness horse taxes, greyhound dogracing  
 99 | taxes and purse requirements, thoroughbred racing  
 100 | permitholders, daily licensing fees collected from

101 pari-mutuel racing, dogracing taxes, authorizing  
 102 Breeders' Cup Meet pools, and operating certain  
 103 harness tracks, respectively, to incorporate the  
 104 amendment made to s. 550.0951, F.S., in references  
 105 thereto; providing effective dates.  
 106

107 Be It Enacted by the Legislature of the State of Florida:  
 108

109 Section 1. Section 16.717, Florida Statutes, is created to  
 110 read:

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

120 Section 2. Section 16.718, Florida Statutes, is created to  
 121 read:

122 16.718 Florida Gaming Control Commission; notification of  
 123 applicants' or licensees' addresses and place of employment;  
 124 service.—

125 (1) Each applicant for a license with the commission and

126 each licensee of the commission is responsible for notifying the  
127 commission in writing of the applicant's or licensee's current  
128 mailing address, e-mail address, and place of employment. An  
129 applicant's failure to notify the commission constitutes a  
130 violation of this section, and the applicant's application may  
131 be denied. A licensee's failure to notify the commission of any  
132 change to the e-mail or mailing address of record constitutes a  
133 violation of this section, and the licensee may be disciplined  
134 by the commission as described in s. 550.0251(10).

135 (2) Notwithstanding any provision of law to the contrary,  
136 service by e-mail to an applicant's or licensee's e-mail address  
137 of record with the commission constitutes sufficient notice to  
138 the applicant or licensee for any official communication. The  
139 commission may, in its discretion, provide service for any  
140 official communication by regular mail to an applicant's or  
141 licensee's last known mailing address. The commission is not  
142 required to provide service by both e-mail and regular mail.

143 (3) Notwithstanding any provision of law to the contrary,  
144 when an administrative complaint or other document setting forth  
145 intended or final agency action is to be served on an applicant  
146 or a licensee, the commission is only required to provide  
147 service by e-mail to the applicant's or licensee's e-mail  
148 address on record with the commission. E-mail service  
149 constitutes sufficient notice to the person or persons upon whom  
150 an administrative complaint or any other document setting forth

151 intended or final agency action is served. The commission may,  
 152 in its discretion, provide service of an administrative  
 153 complaint or any other documents setting forth intended or final  
 154 agency action by regular mail to an applicant's or licensee's  
 155 last known mailing address. The commission is not required to  
 156 provide service by both e-mail and regular mail.

157 Section 3. Subsections (1), (3), (4), and (5) of section  
 158 550.01215, Florida Statutes, are amended to read:

159 550.01215 License application; periods of operation;  
 160 license fees; bond.—

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

171 (a) Each application for an operating license also must  
 172 include:

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

175 2. For each permitholder that elects to operate a

176 cardroom, the dates and periods of operation the permitholder  
177 intends to operate the cardroom.

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

181 (b)1. A greyhound permitholder may not conduct live  
182 racing. A jai alai permitholder, harness horse racing  
183 permitholder, or quarter horse racing permitholder may elect not  
184 to conduct live racing or games. A thoroughbred permitholder  
185 must conduct live racing. A greyhound permitholder, jai alai  
186 permitholder, harness horse racing permitholder, or quarter  
187 horse racing permitholder that does not conduct live racing or  
188 games retains its permit; is a pari-mutuel facility as defined  
189 in s. 550.002(23); if such permitholder has been issued a slot  
190 machine license, the facility where such permit is located  
191 remains an eligible facility as defined in s. 551.102(4),  
192 continues to be eligible for a slot machine license pursuant to  
193 s. 551.104(3), and is exempt from ss. 551.104(4)(c) and (10) and  
194 551.114(2); is eligible, but not required, to be a guest track  
195 and, if the permitholder is a harness horse racing permitholder,  
196 to be a host track for purposes of intertrack wagering and  
197 simulcasting pursuant to ss. 550.3551, 550.615, 550.625, and  
198 550.6305; and remains eligible for a cardroom license.

199 2. A permitholder or licensee may not conduct live  
200 greyhound racing or dogracing in connection with any wager for



201 money or any other thing of value in the state. The commission  
 202 may deny, suspend, or revoke any permit or license under this  
 203 chapter if a permitholder or licensee conducts live greyhound  
 204 racing or dogracing in violation of this subparagraph. In  
 205 addition to, or in lieu of, denial, suspension, or revocation of  
 206 such permit or license, the commission may impose a civil  
 207 penalty of up to \$5,000 against the permitholder or licensee for  
 208 a violation of this subparagraph. All penalties imposed and  
 209 collected must be deposited with the Chief Financial Officer to  
 210 the credit of the General Revenue Fund.

211 (c) Permitholders may amend their applications through  
 212 March ~~February~~ 28.

213 (d) Notwithstanding any other provision of law, other than  
 214 a permitholder issued a permit pursuant to s. 550.3345, a pari-  
 215 mutuel permitholder may not be issued an operating license for  
 216 the conduct of pari-mutuel wagering, slot machine gaming, or the  
 217 operation of a cardroom if the permitholder did not hold an  
 218 operating license for the conduct of pari-mutuel wagering for  
 219 fiscal year 2020-2021. This paragraph does not apply to a  
 220 purchaser, transferee, or assignee holding a valid permit for  
 221 the conduct of pari-mutuel wagering approved pursuant to s.  
 222 550.054(15)(a).

223 (3) The commission shall issue each license no later than  
 224 April ~~March~~ 15. Each permitholder shall operate all performances  
 225 at the date and time specified on its license. ~~The commission~~

226 ~~shall have the authority to approve minor changes in racing~~  
 227 ~~dates after a license has been issued.~~ The commission may  
 228 approve changes in performance ~~racing~~ dates after a license has  
 229 been issued ~~when there is no objection from any operating~~  
 230 ~~permitholder that is conducting live racing or games and that is~~  
 231 ~~located within 50 miles of the permitholder requesting the~~  
 232 ~~changes in operating dates. In the event of an objection, the~~  
 233 ~~commission shall approve or disapprove the change in operating~~  
 234 ~~dates based upon the impact on operating permitholders located~~  
 235 ~~within 50 miles of the permitholder requesting the change in~~  
 236 ~~operating dates. In making the determination to change~~  
 237 performance ~~racing~~ dates, the commission may ~~shall~~ take into  
 238 consideration the impact of such changes on state revenues.

239 (4) In the event that a permitholder fails to operate all  
 240 performances specified on its license at the date and time  
 241 specified, the commission may ~~shall hold a hearing to determine~~  
 242 ~~whether to~~ fine or suspend the permitholder's license, unless  
 243 such failure was the direct result of fire, strike, war,  
 244 hurricane, pandemic, or other disaster or event beyond the  
 245 ability of the permitholder to control. Financial hardship to  
 246 the permitholder shall not, in and of itself, constitute just  
 247 cause for failure to operate all performances on the dates and  
 248 at the times specified.

249 ~~(5) In the event that performances licensed to be operated~~  
 250 ~~by a permitholder are vacated, abandoned, or will not be used~~

251 ~~for any reason, any permitholder shall be entitled, pursuant to~~  
 252 ~~rules adopted by the commission, to apply to conduct~~  
 253 ~~performances on the dates for which the performances have been~~  
 254 ~~abandoned. The commission shall issue an amended license for all~~  
 255 ~~such replacement performances which have been requested in~~  
 256 ~~compliance with this chapter and commission rules.~~

257 Section 4. Section 550.0351, Florida Statutes, is amended  
 258 to read:

259 550.0351 Charity ~~racing~~ days.—

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

264 (2) The proceeds of charity performances shall be paid to  
 265 qualified beneficiaries selected by the permitholders from an  
 266 authorized list of charities on file with the commission.  
 267 Eligible charities include any charity that provides evidence of  
 268 compliance with the provisions of chapter 496 and evidence of  
 269 possession of a valid exemption from federal taxation issued by  
 270 the Internal Revenue Service. In addition, the authorized list  
 271 must include the Racing Scholarship Trust Fund, the Historical  
 272 Resources Operating Trust Fund, major state and private  
 273 institutions of higher learning, and Florida community colleges.

274 (3) The permitholder shall, within 120 days after the  
 275 conclusion of its fiscal year, pay to the authorized charities

276 | the total of all profits derived from the operation of the  
 277 | charity day performances conducted. If charity days are operated  
 278 | on behalf of another permitholder pursuant to law, the  
 279 | permitholder entitled to distribute the proceeds shall  
 280 | distribute the proceeds to charity within 30 days after the  
 281 | actual receipt of the proceeds.

282 |         (4) The total of all profits derived from the conduct of a  
 283 | charity day performance must include all revenues derived from  
 284 | the conduct of that ~~racine~~ performance, including all state  
 285 | taxes that would otherwise be due to the state, except that the  
 286 | daily license fee as provided in s. 550.0951(1) and the breaks  
 287 | for the promotional trust funds as provided in s. 550.2625(3),  
 288 | (4), (5), (7), and (8) shall be paid to the commission. All  
 289 | other revenues from the charity ~~racine~~ performance, including  
 290 | the commissions, breaks, and admissions and the revenues from  
 291 | parking, programs, and concessions, shall be included in the  
 292 | total of all profits.

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

297 |         (6)(a) The commission shall authorize one additional  
 298 | scholarship day for horseracing in addition to the regular  
 299 | racing days authorized by law and any additional days authorized  
 300 | by this section, to be conducted at all horse racetracks located

301 in Hillsborough County. The permitholder shall conduct a full  
 302 schedule of racing on the scholarship day.

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

306 (c) When a charity or scholarship performance is conducted  
 307 as a matinee performance, the commission may authorize the  
 308 permitholder to conduct the evening performances of that  
 309 operation day as a regular performance in addition to the  
 310 regular operating days authorized by law.

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

318 Section 5. Paragraph (a) of subsection (9) of section  
 319 550.054, Florida Statutes, is amended to read:

320 550.054 Application for permit to conduct pari-mutuel  
 321 wagering.—

322 (9)(a) After a permit has been granted by the commission  
 323 and has been ratified and approved by the majority of the  
 324 electors participating in the election in the county designated  
 325 in the permit, the commission shall grant to the lawful

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

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

341 | 550.0951 Payment of daily license fee and taxes;  
342 | penalties.—

343 | (1) DAILY LICENSE FEE.—

344 | (a) Each person engaged in the business of conducting race  
345 | meetings or jai alai games under this chapter, hereinafter  
346 | referred to as the "permitholder," "licensee," or "permittee,"  
347 | shall pay to the commission, for the use of the commission, a  
348 | daily license fee on each live or simulcast pari-mutuel event of  
349 | \$100 for each horserace and \$80 for each dograce and \$40 for  
350 | each jai alai game conducted at a racetrack or fronton licensed

351 under this chapter. In addition to the tax exemption specified  
352 in s. 550.09514(1) of \$360,000 or \$500,000 per greyhound  
353 permitholder per state fiscal year, each greyhound permitholder  
354 shall receive in the current state fiscal year a tax credit  
355 equal to the number of live greyhound races conducted in the  
356 previous state fiscal year times the daily license fee specified  
357 for each dograce in this subsection applicable for the previous  
358 state fiscal year. This tax credit and the exemption in s.  
359 550.09514(1) apply ~~shall be applicable~~ to any tax imposed by  
360 this chapter or the daily license fees imposed by this chapter  
361 except during any charity or scholarship performances conducted  
362 pursuant to s. 550.0351. Each permitholder shall pay daily  
363 license fees not to exceed \$500 per day on any simulcast races  
364 or games on which such permitholder accepts wagers regardless of  
365 the number of out-of-state events taken or the number of out-of-  
366 state locations from which such events are taken. This license  
367 fee shall be deposited with the Chief Financial Officer to the  
368 credit of the Pari-mutuel Wagering Trust Fund.

369 (b) Each permitholder that cannot utilize the full amount  
370 of the exemption of \$360,000 or \$500,000 provided in s.  
371 550.09514(1) or the daily license fee credit provided in this  
372 section may, after notifying the commission in writing, elect  
373 once per state fiscal year on a form provided by the commission  
374 to transfer such exemption or credit or any portion thereof to  
375 any greyhound permitholder which acts as a host track to such

376 | permitholder for the purpose of intertrack wagering. Once an  
 377 | election to transfer such exemption or credit is filed with the  
 378 | commission, it may ~~shall~~ not be rescinded. The commission shall  
 379 | disapprove the transfer when the amount of the exemption or  
 380 | credit or portion thereof is unavailable to the transferring  
 381 | permitholder or when the permitholder who is entitled to  
 382 | transfer the exemption or credit or who is entitled to receive  
 383 | the exemption or credit owes taxes to the state pursuant to a  
 384 | deficiency letter or administrative complaint issued by the  
 385 | commission. Upon approval of the transfer by the commission, the  
 386 | transferred tax exemption or credit is ~~shall be~~ effective for  
 387 | the ~~first performance of the~~ next payment period as specified in  
 388 | subsection (5). The exemption or credit transferred to such host  
 389 | track may be applied by such host track against any taxes  
 390 | imposed by this chapter or daily license fees imposed by this  
 391 | chapter. The greyhound permitholder host track to which such  
 392 | exemption or credit is transferred shall reimburse such  
 393 | permitholder the exact monetary value of such transferred  
 394 | exemption or credit as actually applied against the taxes and  
 395 | daily license fees of the host track. The commission shall  
 396 | ensure that all transfers of exemption or credit are made in  
 397 | accordance with this subsection and has ~~shall have~~ the authority  
 398 | to adopt rules to ensure the implementation of this section.

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



401 The commission shall deposit these sums with the Chief Financial  
 402 Officer, to the credit of the Pari-mutuel Wagering Trust Fund,  
 403 hereby established. The permitholder shall remit to the  
 404 commission payment for the daily license fee, the admission tax,  
 405 the tax on handle, and the breaks tax. Such ~~payments shall be~~  
 406 ~~remitted by 3 p.m. Wednesday of each week for taxes imposed and~~  
 407 ~~collected for the preceding week ending on Sunday. Beginning on~~  
 408 ~~July 1, 2012, such payments~~ must ~~shall~~ be remitted by 3 p.m. on  
 409 the 5th day of each calendar month for taxes imposed and  
 410 collected for the preceding calendar month. If the 5th day of  
 411 the calendar month falls on a weekend, payments must ~~shall~~ be  
 412 remitted by 3 p.m. the first Monday following the weekend.  
 413 Permitholders shall file a report under oath by the 5th day of  
 414 each calendar month for all taxes remitted during the preceding  
 415 calendar month. Such payments must ~~shall~~ be accompanied by a  
 416 report under oath showing the total of all admissions, the pari-  
 417 mutuel wagering activities for the preceding calendar month, and  
 418 such other information as may be prescribed by the commission.

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

423 550.09515 Thoroughbred horse taxes; abandoned interest in  
 424 a permit for nonpayment of taxes.—

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

426 determines any of the provisions of this section to be  
427 unconstitutional, it is the intent of the Legislature that the  
428 provisions contained in this section shall be null and void and  
429 that the provisions of s. 550.0951 shall apply to all  
430 thoroughbred horse permitholders beginning on the date of such  
431 judicial determination. To this end, the Legislature declares  
432 that it would not have enacted any of the provisions of this  
433 section individually and, to that end, expressly finds them not  
434 to be severable.

435 ~~(7) If a thoroughbred permitholder fails to operate all~~  
436 ~~performances on its 2001-2002 license, failure to pay tax on~~  
437 ~~handle for a full schedule of live races for those performances~~  
438 ~~in the 2001-2002 fiscal year does not constitute failure to pay~~  
439 ~~taxes on handle for a full schedule of live races in a fiscal~~  
440 ~~year for the purposes of subsection (3). This subsection may not~~  
441 ~~be construed as forgiving a thoroughbred permitholder from~~  
442 ~~paying taxes on performances conducted at its facility pursuant~~  
443 ~~to its 2001-2002 license other than for failure to operate all~~  
444 ~~performances on its 2001-2002 license. This subsection expires~~  
445 ~~July 1, 2003.~~

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

448 550.105 Occupational licenses of racetrack employees;  
449 fees; denial, suspension, and revocation of license; penalties  
450 and fines.—

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

452           1. Deny a license to or revoke, suspend, or place

453 conditions upon or restrictions on a license of any person who

454 has been refused a license by any other state racing commission

455 or racing authority or has been subject to a provisional

456 suspension or period of ineligibility by the federal Horseracing

457 Integrity and Safety Authority (HISA), or another such authority

458 designated by the Federal Trade Commission.†

459           2. Deny, suspend, or place conditions on a license of any

460 person who is under suspension, ~~or~~ has unpaid fines in another

461 jurisdiction, or is subject to a provisional suspension or

462 period of ineligibility under HISA.†

463           3. Notwithstanding subparagraph 2. and chapter 120,

464 summarily suspend the occupational license of any person subject

465 to a provisional suspension or period of ineligibility imposed

466 by HISA related to a prohibited substance in an animal's hair or

467 in its blood, urine, saliva, or any other bodily fluid. Any

468 suspension imposed pursuant to this subparagraph expires on the

469 date that the provisional suspension or period of ineligibility

470 imposed by HISA expires. If an occupational licensee is

471 summarily suspended under this subparagraph, the commission must

472 offer the licensee a postsuspension hearing within 72 hours

473 after commencement of the suspension. The occupational licensee

474 has the burden of proving by clear and convincing evidence that

475 he or she is not subject to a provisional suspension or period

476 of ineligibility imposed by HISA. The standard of review  
 477 applicable to the commission under this subparagraph is whether  
 478 the commission's action was an abuse of discretion

479  
 480 ~~if the state racing commission or racing authority of such other~~  
 481 ~~state or jurisdiction extends to the commission reciprocal~~  
 482 ~~courtesy to maintain the disciplinary control.~~

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

495 Section 9. Paragraph (a) of subsection (2) of section  
 496 550.125, Florida Statutes, is amended to read:

497 550.125 Uniform reporting system; bond requirement.—

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

501 ~~admissions and the total amount of money contributed to each~~  
502 pari-mutuel pools, cardroom gross receipts, and slot machine  
503 revenues pool on each race or exhibition separately and the  
504 ~~amount of money received daily from admission fees and, within~~  
505 120 days after the end of its fiscal year, shall submit to the  
506 commission a complete annual report of its accounts, audited by  
507 a certified public accountant licensed to practice in this ~~the~~  
508 state.

509 Section 10. Effective upon this act becoming a law,  
510 subsection (3) of section 550.3551, Florida Statutes, is  
511 amended, and paragraph (b) of subsection (2) and subsection (4)  
512 are reenacted to read:

513 550.3551 Transmission of racing and jai alai information;  
514 commingling of pari-mutuel pools.—

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

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

526 are included in the pari-mutuel pools of the Florida  
527 permitholder as authorized by this subsection.

528 (3) Any horse track licensed under this chapter may  
529 receive broadcasts of horseraces conducted at other horse  
530 racetracks located outside this state at the racetrack enclosure  
531 of the licensee, if the horse track conducted a full schedule of  
532 live racing during the preceding state fiscal year or if the  
533 horse track does not conduct live racing as authorized under s.  
534 550.01215 ~~during its racing meet.~~

535 (a) All broadcasts of horseraces received from locations  
536 outside this state must comply with the provisions of the  
537 Interstate Horseracing Act of 1978, 92 Stat. 1811, 15 U.S.C. ss.  
538 3001 et seq.

539 (b) Wagers accepted at the horse track in this state may  
540 be, but are not required to be, included in the pari-mutuel  
541 pools of the out-of-state horse track that broadcasts the race.  
542 Notwithstanding any contrary provisions of this chapter, if the  
543 horse track in this state elects to include wagers accepted on  
544 such races in the pari-mutuel pools of the out-of-state horse  
545 track that broadcasts the race, from the amount wagered by  
546 patrons at the horse track in this state and included in the  
547 pari-mutuel pools of the out-of-state horse track, the horse  
548 track in this state shall deduct as the takeout from the amount  
549 wagered by patrons at the horse track in this state and included  
550 in the pari-mutuel pools of the out-of-state horse track a

551 percentage equal to the percentage deducted from the amount  
552 wagered at the out-of-state racetrack as is authorized by the  
553 laws of the jurisdiction exercising regulatory authority over  
554 the out-of-state horse track.

555 (c) All forms of pari-mutuel wagering are allowed on races  
556 broadcast under this section, and all money wagered by patrons  
557 on such races shall be computed as part of the total amount of  
558 money wagered at each racing performance for purposes of  
559 taxation under ss. 550.0951, 550.09512, and 550.09515. Section  
560 550.2625(2)(a), (b), and (c) does not apply to any money wagered  
561 on races broadcast under this section. Similarly, the takeout  
562 shall be increased by breaks and uncashed tickets for wagers on  
563 races broadcast under this section, notwithstanding any contrary  
564 provision of this chapter.

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

574 Section 11. Section 550.475, Florida Statutes, is amended  
575 to read:

576           550.475 Lease of pari-mutuel facilities by pari-mutuel  
 577 permitholders.—Holders of valid pari-mutuel permits for the  
 578 conduct of any pari-mutuel wagering in this state are entitled  
 579 to lease any and all of their facilities to any other holder of  
 580 a same class valid pari-mutuel permit or to any jai alai  
 581 permitholder, when located within a 35-mile radius of each  
 582 other; and such lessee is entitled to a permit and license to  
 583 conduct intertrack wagering and operate its race meet or jai  
 584 alai games at the leased premises.

585           Section 12. Subsection (3) of section 550.505, Florida  
 586 Statutes, is amended to read:

587           550.505 Nonwagering permits.—

588           (3)(a) Upon receipt of a nonwagering permit, the  
 589 permitholder shall apply between January 15 and February 4 ~~must~~  
 590 ~~apply to the commission before June 1~~ of each year for a ~~an~~  
 591 ~~annual~~ nonwagering license for the next state fiscal ~~succeeding~~  
 592 ~~calendar~~ year. Such application must set forth the days and  
 593 locations at which the permitholder will conduct nonwagering  
 594 horseracing, must demonstrate that any location to which the  
 595 nonwagering license applies is available for such use, and must  
 596 indicate any changes in ownership or management of the  
 597 permitholder occurring since the date of application for the  
 598 prior license.

599           (b) On or before April 15 ~~August 1~~ of each year, the  
 600 commission shall issue a license authorizing the nonwagering



601 | permitholder to conduct nonwagering horseracing during the next  
602 | state fiscal ~~succeeding~~ calendar year during the period and for  
603 | the number of days set forth in the application, subject to ~~all~~  
604 | ~~other provisions~~ of this section.

605 | (c) The commission may extend a nonwagering license for  
606 | the 2024 calendar year through the 2024-2025 fiscal year upon  
607 | application for such extension by the nonwagering permitholder  
608 | ~~conduct an eligibility investigation to determine the~~  
609 | ~~qualifications of any new ownership or management interest in~~  
610 | ~~the permit.~~

611 | Section 13. Subsection (1) of section 550.5251, Florida  
612 | Statutes, is amended to read:

613 | 550.5251 Florida thoroughbred racing; certain permits;  
614 | operating days.—

615 | (1) Each thoroughbred permitholder shall annually, during  
616 | the period commencing January ~~December~~ 15 of each year and  
617 | ending February ~~January~~ 4 of the following year, file in writing  
618 | with the commission its application to conduct one or more  
619 | thoroughbred racing meetings during the thoroughbred racing  
620 | season commencing on the following July 1. Each application  
621 | shall specify the number and dates of all performances that the  
622 | permitholder intends to conduct during that thoroughbred racing  
623 | season. On or before April ~~March~~ 15 of each year, the commission  
624 | shall issue a license authorizing each permitholder to conduct  
625 | performances on the dates specified in its application. Up to

626 March ~~February~~ 28 of each year, each permitholder may request  
 627 and shall be granted changes in its application to conduct  
 628 ~~authorized~~ performances; but thereafter, as a condition  
 629 precedent to the validity of its license and its right to retain  
 630 its permit, each permitholder must operate the full number of  
 631 days authorized on each of the dates set forth in its license.

632 Section 14. Paragraph (b) of subsection (4) and subsection  
 633 (8) of section 551.104, Florida Statutes, are amended to read:

634 551.104 License to conduct slot machine gaming.—

635 (4) As a condition of licensure and to maintain continued  
 636 authority for the conduct of slot machine gaming, the slot  
 637 machine licensee shall:

638 (b) Continue to be in compliance with chapter 550, when  
 639 ~~where~~ applicable, and maintain the pari-mutuel permit and  
 640 license in good standing pursuant to ~~the provisions of~~ chapter  
 641 550. ~~Notwithstanding any contrary provision of law and in order~~  
 642 ~~to expedite the operation of slot machines at eligible~~  
 643 ~~facilities, any eligible facility shall be entitled within 60~~  
 644 ~~days after the effective date of this act to amend its 2006-2007~~  
 645 ~~pari-mutuel wagering operating license issued by the commission~~  
 646 ~~under ss. 550.0115 and 550.01215. The commission shall issue a~~  
 647 ~~new license to the eligible facility to effectuate any approved~~  
 648 ~~change.~~

649 (8) A slot machine licensee shall file with the commission  
 650 an audit of the receipt and distribution of all slot machine

651 revenues provided by an independent certified public accountant  
652 licensed under chapter 473 verifying compliance with all  
653 financial and auditing provisions of this chapter and ~~the~~  
654 associated rules ~~adopted under this chapter~~. The audit must  
655 include verification of compliance with all statutes and rules  
656 regarding all required records of slot machine operations. Such  
657 audit ~~shall~~ must be filed within 120 ~~60~~ days after the end of  
658 the slot machine licensee's fiscal year ~~completion of the~~  
659 ~~permitholder's pari-mutuel meet~~.

660 Section 15. Paragraph (b) of subsection (6) of section  
661 551.107, Florida Statutes, is amended to read:

662 551.107 Slot machine occupational license; findings;  
663 application; fee.—

664 (6)

665 (b) The commission may deny, revoke, or refuse to renew  
666 any slot machine occupational license if the applicant for such  
667 license or the licensee has been convicted of a felony or  
668 misdemeanor in this state, in any other state, or under the laws  
669 of the United States if such felony or misdemeanor is related to  
670 gambling or bookmaking as described in s. 849.25. The  
671 restrictions authorized in this paragraph may be waived by the  
672 commission if the applicant establishes that he or she is of  
673 good moral character, that he or she has been rehabilitated, and  
674 that the crime he or she was convicted of is not related to slot  
675 machine gaming and is not a capital offense.

676 Section 16. For the purpose of incorporating the amendment  
 677 made by this act to section 550.0951, Florida Statutes, in  
 678 references thereto, paragraph (c) of subsection (2) of section  
 679 212.04, Florida Statutes, is reenacted to read:

680 212.04 Admissions tax; rate, procedure, enforcement.—

681 (2)

682 (c) The taxes imposed by this section shall be collected  
 683 in addition to the admission tax collected pursuant to s.  
 684 550.0951, but the amount collected under s. 550.0951 shall not  
 685 be subject to taxation under this chapter.

686 Section 17. For the purpose of incorporating the amendment  
 687 made by this act to section 550.0951, Florida Statutes, in a  
 688 reference thereto, subsection (4) of section 550.0351, Florida  
 689 Statutes, is reenacted to read:

690 550.0351 Charity racing days.—

691 (4) The total of all profits derived from the conduct of a  
 692 charity day performance must include all revenues derived from  
 693 the conduct of that racing performance, including all state  
 694 taxes that would otherwise be due to the state, except that the  
 695 daily license fee as provided in s. 550.0951(1) and the breaks  
 696 for the promotional trust funds as provided in s. 550.2625(3),  
 697 (4), (5), (7), and (8) shall be paid to the commission. All  
 698 other revenues from the charity racing performance, including  
 699 the commissions, breaks, and admissions and the revenues from  
 700 parking, programs, and concessions, shall be included in the

701 total of all profits.

702 Section 18. For the purpose of incorporating the amendment  
 703 made by this act to section 550.0951, Florida Statutes, in  
 704 references thereto, subsection (2) of section 550.09511, Florida  
 705 Statutes, is reenacted to read:

706 550.09511 Jai alai taxes; abandoned interest in a permit  
 707 for nonpayment of taxes.—

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

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

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

718 (b) At such time as the total of admissions tax, daily  
 719 license fee, and tax on handle for live jai alai performances  
 720 paid to the commission by a permitholder during the current  
 721 state fiscal year exceeds the total state tax revenues from  
 722 wagering on live jai alai performances paid or due by the  
 723 permitholder in fiscal year 1991-1992, the permitholder shall  
 724 pay tax on handle for live jai alai performances at a rate of  
 725 2.55 percent of the handle per performance for the remainder of

726 | the current state fiscal year. For purposes of this section,  
 727 | total state tax revenues on live jai alai wagering in fiscal  
 728 | year 1991-1992 shall include any admissions tax, tax on handle,  
 729 | surtaxes on handle, and daily license fees.

730 |       (c) If no tax on handle for live jai alai performances  
 731 | were paid to the commission by a jai alai permitholder during  
 732 | the 1991-1992 state fiscal year, then at such time as the total  
 733 | of admissions tax, daily license fee, and tax on handle for live  
 734 | jai alai performances paid to the commission by a permitholder  
 735 | during the current state fiscal year exceeds the total state tax  
 736 | revenues from wagering on live jai alai performances paid or due  
 737 | by the permitholder in the last state fiscal year in which the  
 738 | permitholder conducted a full schedule of live games, the  
 739 | permitholder shall pay tax on handle for live jai alai  
 740 | performances at a rate of 3.3 percent of the handle per  
 741 | performance for the remainder of the current state fiscal year.  
 742 | For purposes of this section, total state tax revenues on live  
 743 | jai alai wagering shall include any admissions tax, tax on  
 744 | handle, surtaxes on handle, and daily license fees. This  
 745 | paragraph shall take effect July 1, 1993.

746 |       (d) A permitholder who obtains a new permit issued by the  
 747 | commission subsequent to the 1991-1992 state fiscal year and a  
 748 | permitholder whose permit has been converted to a jai alai  
 749 | permit under the provisions of this chapter, shall, at such time  
 750 | as the total of admissions tax, daily license fee, and tax on

751 handle for live jai alai performances paid to the commission by  
752 the permitholder during the current state fiscal year exceeds  
753 the average total state tax revenues from wagering on live jai  
754 alai performances for the first 3 consecutive jai alai seasons  
755 paid to or due the commission by the permitholder and during  
756 which the permitholder conducted a full schedule of live games,  
757 pay tax on handle for live jai alai performances at a rate of  
758 3.3 percent of the handle per performance for the remainder of  
759 the current state fiscal year.

760 (e) The payment of taxes pursuant to paragraphs (b), (c),  
761 and (d) shall be calculated and commence beginning the day in  
762 which the permitholder is first entitled to the reduced rate  
763 specified in this section and the report of taxes required by s.  
764 550.0951(5) is submitted to the commission.

765 (f) A jai alai permitholder paying taxes under this  
766 section shall retain the breaks and pay an amount equal to the  
767 breaks as special prize awards which shall be in addition to the  
768 regular contracted prize money paid to jai alai players at the  
769 permitholder's facility. Payment of the special prize money  
770 shall be made during the permitholder's current meet.

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

774 Section 19. For the purpose of incorporating the amendment  
775 made by this act to section 550.0951, Florida Statutes, in a

776 reference thereto, subsection (4) of section 550.09512, Florida  
 777 Statutes, is reenacted to read:

778 550.09512 Harness horse taxes; abandoned interest in a  
 779 permit for nonpayment of taxes.—

780 (4) In the event that a court of competent jurisdiction  
 781 determines any of the provisions of this section to be  
 782 unconstitutional, it is the intent of the Legislature that the  
 783 provisions contained in this section shall be null and void and  
 784 that the provisions of s. 550.0951 shall apply to all harness  
 785 horse permitholders beginning on the date of such judicial  
 786 determination. To this end, the Legislature declares that it  
 787 would not have enacted any of the provisions of this section  
 788 individually and, to that end, expressly finds them not to be  
 789 severable.

790 Section 20. For the purpose of incorporating the amendment  
 791 made by this act to section 550.0951, Florida Statutes, in  
 792 references thereto, subsection (1) and paragraph (e) of  
 793 subsection (2) of section 550.09514, Florida Statutes, are  
 794 reenacted to read:

795 550.09514 Greyhound dogracing taxes; purse requirements.—

796 (1) Wagering on greyhound racing is subject to a tax on  
 797 handle for live greyhound racing as specified in s. 550.0951(3).  
 798 However, each permitholder shall pay no tax on handle until such  
 799 time as this subsection has resulted in a tax savings per state  
 800 fiscal year of \$360,000. Thereafter, each permitholder shall pay



801 the tax as specified in s. 550.0951(3) on all handle for the  
802 remainder of the permitholder's current race meet. For the three  
803 permitholders that conducted a full schedule of live racing in  
804 1995, and are closest to another state that authorizes greyhound  
805 pari-mutuel wagering, the maximum tax savings per state fiscal  
806 year shall be \$500,000. The provisions of this subsection  
807 relating to tax exemptions shall not apply to any charity or  
808 scholarship performances conducted pursuant to s. 550.0351.

809 (2)

810 (e) In addition to the purse requirements of paragraphs  
811 (a)-(c), each greyhound permitholder shall pay as purses an  
812 amount equal to one-third of the amount of the tax reduction on  
813 live and simulcast handle applicable to such permitholder as a  
814 result of the reductions in tax rates provided by this act  
815 through the amendments to s. 550.0951(3). With respect to  
816 intertrack wagering when the host and guest tracks are greyhound  
817 permitholders not within the same market area, an amount equal  
818 to the tax reduction applicable to the guest track handle as a  
819 result of the reduction in tax rate provided by this act through  
820 the amendment to s. 550.0951(3) shall be distributed to the  
821 guest track, one-third of which amount shall be paid as purses  
822 at the guest track. However, if the guest track is a greyhound  
823 permitholder within the market area of the host or if the guest  
824 track is not a greyhound permitholder, an amount equal to such  
825 tax reduction applicable to the guest track handle shall be

826 retained by the host track, one-third of which amount shall be  
827 paid as purses at the host track. These purse funds shall be  
828 disbursed in the week received if the permitholder conducts at  
829 least one live performance during that week. If the permitholder  
830 does not conduct at least one live performance during the week  
831 in which the purse funds are received, the purse funds shall be  
832 disbursed weekly during the permitholder's next race meet in an  
833 amount determined by dividing the purse amount by the number of  
834 performances approved for the permitholder pursuant to its  
835 annual license, and multiplying that amount by the number of  
836 performances conducted each week. The commission shall conduct  
837 audits necessary to ensure compliance with this paragraph.

838 Section 21. For the purpose of incorporating the amendment  
839 made by this act to section 550.0951, Florida Statutes, in a  
840 reference thereto, subsection (3) of section 550.09516, Florida  
841 Statutes, is reenacted to read:

842 550.09516 Credit for eligible permitholders conducting  
843 thoroughbred racing.—

844 (3) Beginning July 1, 2023, and each July 1 thereafter,  
845 each permitholder granted a credit pursuant to this section may  
846 apply the credit to the taxes and fees due under ss. 550.0951,  
847 550.09515, and 550.3551(3), less any credit received by the  
848 permitholder under s. 550.09515(6), and less the amount of state  
849 taxes that would otherwise be due to the state for the conduct  
850 of charity day performances under s. 550.0351(4). The unused

851 portion of the credit may be carried forward and applied each  
852 month as taxes and fees become due. Any unused credit remaining  
853 at the end of a fiscal year expires and may not be used.

854 Section 22. For the purpose of incorporating the amendment  
855 made by this act to section 550.0951, Florida Statutes, in a  
856 reference thereto, subsection (1) of section 550.135, Florida  
857 Statutes, is reenacted to read:

858 550.135 Division of moneys derived under this law.—All  
859 moneys that are deposited with the Chief Financial Officer to  
860 the credit of the Pari-mutuel Wagering Trust Fund shall be  
861 distributed as follows:

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

867 Section 23. For the purpose of incorporating the amendment  
868 made by this act to section 550.0951, Florida Statutes, in  
869 references thereto, subsection (2) of section 550.1625, Florida  
870 Statutes, is reenacted to read:

871 550.1625 Dogracing; taxes.—

872 (2) A permitholder that conducts a dograce meet under this  
873 chapter must pay the daily license fee, the admission tax, the  
874 breaks tax, and the tax on pari-mutuel handle as provided in s.  
875 550.0951 and is subject to all penalties and sanctions provided

876 in s. 550.0951(6).

877 Section 24. For the purpose of incorporating the amendment  
878 made by this act to section 550.0951, Florida Statutes, in  
879 references thereto, subsections (3) through (6) of section  
880 550.26352, Florida Statutes, are reenacted to read:

881 550.26352 Breeders' Cup Meet; pools authorized; conflicts;  
882 taxes; credits; transmission of races; rules; application.—

883 (3) If the permitholder conducting the Breeders' Cup Meet  
884 is located within 35 miles of one or more permitholders  
885 scheduled to conduct a thoroughbred race meet on any of the 3  
886 days of the Breeders' Cup Meet, then operation on any of those 3  
887 days by the other permitholders is prohibited. As compensation  
888 for the loss of racing days caused thereby, such operating  
889 permitholders shall receive a credit against the taxes otherwise  
890 due and payable to the state under ss. 550.0951 and 550.09515.  
891 This credit shall be in an amount equal to the operating loss  
892 determined to have been suffered by the operating permitholders  
893 as a result of not operating on the prohibited racing days, but  
894 shall not exceed a total of \$950,000. The determination of the  
895 amount to be credited shall be made by the commission upon  
896 application by the operating permitholder. The tax credits  
897 provided in this subsection shall not be available unless an  
898 operating permitholder is required to close a bona fide meet  
899 consisting in part of no fewer than 10 scheduled performances in  
900 the 15 days immediately preceding or 10 scheduled performances

901 in the 15 days immediately following the Breeders' Cup Meet.  
902 Such tax credit shall be in lieu of any other compensation or  
903 consideration for the loss of racing days. There shall be no  
904 replacement or makeup of any lost racing days.

905 (4) Notwithstanding any provision of ss. 550.0951 and  
906 550.09515, the permitholder conducting the Breeders' Cup Meet  
907 shall pay no taxes on the handle included within the pari-mutuel  
908 pools of said permitholder during the Breeders' Cup Meet.

909 (5) The permitholder conducting the Breeders' Cup Meet  
910 shall receive a credit against the taxes otherwise due and  
911 payable to the state under ss. 550.0951 and 550.09515 generated  
912 during said permitholder's next ensuing regular thoroughbred  
913 race meet. This credit shall be in an amount not to exceed  
914 \$950,000 and shall be utilized by the permitholder to pay the  
915 purses offered by the permitholder during the Breeders' Cup Meet  
916 in excess of the purses which the permitholder is otherwise  
917 required by law to pay. The amount to be credited shall be  
918 determined by the commission upon application of the  
919 permitholder which is subject to audit by the commission.

920 (6) The permitholder conducting the Breeders' Cup Meet  
921 shall receive a credit against the taxes otherwise due and  
922 payable to the state under ss. 550.0951 and 550.09515 generated  
923 during said permitholder's next ensuing regular thoroughbred  
924 race meet. This credit shall be in an amount not to exceed  
925 \$950,000 and shall be utilized by the permitholder for such

926 capital improvements and extraordinary expenses as may be  
927 necessary for operation of the Breeders' Cup Meet. The amount to  
928 be credited shall be determined by the commission upon  
929 application of the permitholder which is subject to audit by the  
930 commission.

931 Section 25. For the purpose of incorporating the amendment  
932 made by this act to section 550.0951, Florida Statutes, in  
933 references thereto, subsection (4) of section 550.375, Florida  
934 Statutes, is reenacted to read:

935 550.375 Operation of certain harness tracks.—

936 (4) The permitholder conducting a harness horse race meet  
937 must pay the daily license fee, the admission tax, the tax on  
938 breaks, and the tax on pari-mutuel handle provided in s.  
939 550.0951 and is subject to all penalties and sanctions provided  
940 in s. 550.0951(6).

941 Section 26. Except as otherwise expressly provided in this  
942 act and except for this section, which shall take effect upon  
943 this act becoming a law, this act shall take effect July 1,  
944 2024.