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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
01/10/2012	.	
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The Committee on Regulated Industries (Bogdanoff) recommended the following:

Senate Amendment to Amendment (566168)

Delete lines 3847 - 3865
and insert:

(2) TAX ON SLOT MACHINE REVENUES.—

(a) The tax rate on slot machine revenues at each facility shall be 35 percent. If a destination resort license is issued, and after the first game is conducted at the destination resort, the tax rate on slot machine revenues at each facility shall be 10 percent. If, during any state fiscal year, the aggregate amount of tax paid to the state by all slot machine licensees



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13 and limited gaming licensees in Broward and Miami Dade Counties
14 is less than the aggregate amount of tax paid to the state by
15 all slot machine licensees in the 2008-2009 fiscal year, each
16 slot machine licensee shall pay to the state within 45 days
17 after the end of the state fiscal year a surcharge equal to its
18 pro rata share of an amount equal to the difference between the
19 aggregate amount of tax paid to the state by all slot machine
20 licensees in the 2008-2009 fiscal year and the amount of tax
21 paid during the fiscal year. Each licensee's pro rata share
22 shall be an amount determined by dividing the number 1 by the
23 number of facilities licensed to operate slot machines during
24 the applicable fiscal year, regardless of whether the facility
25 is operating such machines.