

1 percent of the handle and 1.2 percent of the handle if the
2 permitholder is a harness track. The tax shall be deposited
3 into the General Revenue Fund.

4 2. Effective October 1, 1996, the tax on handle for
5 intertrack wagers accepted by any dog track located in an area
6 of the state in which there are only three permitholders, all
7 of which are greyhound permitholders, located in three
8 contiguous counties, from any greyhound permitholder also
9 located within such area or any dog track or jai alai fronton
10 located as specified in s. 550.615(6) or (8), on races or
11 games received from the same class of permitholder located
12 within the same market area is 6 percent if the host facility
13 is a greyhound permitholder and, if the host facility is a jai
14 alai permitholder, the rate shall be 6.1 percent except that
15 it shall be 2.3 percent on handle at such time as the total
16 tax on intertrack handle paid to the division by the
17 permitholder during the current state fiscal year exceeds the
18 total tax on intertrack handle paid to the division by the
19 permitholder during the 1992-1993 state fiscal year.

20 3. Any guest track that imposes a surcharge on each
21 winning ticket cashed pursuant to s. 550.6335 shall pay an
22 additional tax equal to 5 percent of the surcharge so imposed.
23 Any taxes so imposed shall be deposited into the General
24 Revenue Fund.

25 Section 2. Paragraph (a) of subsection (2) of section
26 550.09512, Florida Statutes, is amended to read:

27 550.09512 Harness horse taxes; abandoned interest in a
28 permit for nonpayment of taxes.--

29 (2)(a) Notwithstanding the provisions of s.
30 550.0951(3)(a), the tax on handle for live harness horse
31 performances is 0.5 † percent of handle per performance.

1 Section 3. Paragraph (b) of subsection (2) of section
2 550.2625, Florida Statutes, is amended to read:

3 550.2625 Horseracing; minimum purse requirement,
4 Florida breeders' and owners' awards.--

5 (2) Each permitholder conducting a horserace meet is
6 required to pay from the takeout withheld on pari-mutuel pools
7 a sum for purses in accordance with the type of race
8 performed.

9 (b)1. A permitholder conducting a harness horse race
10 meet under this chapter must pay to the purse pool from the
11 takeout withheld a purse requirement that totals an amount not
12 less than 8.25 ~~8~~ percent of all contributions to pari-mutuel
13 pools conducted during the race meet. An amount not less than
14 7.75 ~~7.5~~ percent of the total handle shall be paid from this
15 purse pool as purses.

16 2. An amount not to exceed 0.5 percent of the total
17 handle on all harness horse races that are subject to the
18 purse requirement of subparagraph 1., must be available for
19 use to provide medical, dental, surgical, life, funeral, or
20 disability insurance benefits for occupational licensees who
21 work at tracks in this state at which harness horse races are
22 conducted. Such insurance benefits must be paid from the
23 purse pool specified in subparagraph 1. An annual plan for
24 payment of insurance benefits from the purse pool, including
25 qualifications for eligibility, must be submitted by the
26 Florida Standardbred Breeders and Owners Association for
27 approval to the division. An annual report of the implemented
28 plan shall be submitted to the division. All records of the
29 Florida Standardbred Breeders and Owners Association
30 concerning the administration of the plan must be available
31 for audit at the discretion of the division to determine that

1 the plan has been implemented and administered as authorized.
2 If the division finds that the Florida Standardbred Breeders
3 and Owners Association has not complied with the provisions of
4 this section, the division may order the association to cease
5 and desist from administering the plan and shall appoint the
6 division as temporary administrator of the plan until the
7 division reestablishes administration of the plan with the
8 association.

9 Section 4. Subsection (1) of section 550.625, Florida
10 Statutes, is amended to read:

11 550.625 Intertrack wagering; purses; breeders'
12 awards.--If a host track is a horse track:

13 (1) A host track racing under either a thoroughbred or
14 quarter horse permit shall pay an amount equal to 6.125
15 percent of all wagers placed pursuant to the provisions of s.
16 550.615, as purses during its current race meet. However, up
17 to 0.50 percent of all wagers placed pursuant to s. 550.615
18 may, at the option of the host track, be deducted from the
19 amount retained by the host track for purses to supplement the
20 awards program for owners of Florida-bred horses as set forth
21 in s. 550.2625(6). A host track racing under a harness permit
22 shall pay an amount equal to 7.85 7 percent of all wagers
23 placed pursuant to the provisions of s. 550.615, as purses
24 during its current race meet. If a host track underpays or
25 overpays purses required by this section and s. 550.2625, the
26 provisions of s. 550.2625 apply to the overpayment or
27 underpayment.

28 Section 5. This act shall take effect July 1, 2000.
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SENATE SUMMARY

Provides a tax on handle for intertrack wagering involving harness horse racing. Revises the percentage of tax on handle and the percentage of purse requirements for harness horse racing.