

## STATEMENT "B-8"

### Receipts from Tax on Horse Racing for the Fiscal Year Ended June 30, 1949

	Location of Tracks	License Fee	Tax on Wagers	Breakage	Total
<b>SOURCE OF RECEIPTS:</b>					
<b>One Mile Tracks:</b>					
Southern Maryland Agricultural Association.....	Bowie	\$ 25,000.00	\$ 866,845.76	\$ 141,875.95	\$ 1,033,721.71
Harford Agricultural and Breeders Association.....	Havre de Grace	32,000.00	861,927.36	139,221.70	1,033,149.06
Maryland State Fair, Inc.....	Laurel	25,000.00	827,153.32	137,885.95	990,039.27
Maryland Jockey Club.....	Pimlico	21,000.00	747,149.48	140,877.05	909,026.53
Total.....		\$ 108,000.00	\$ 3,303,075.92	\$ 559,860.65	\$ 3,965,936.57
<b>Half Mile Tracks (County Fairs):</b>					
Harford County Fair Association, Inc.....	Bel Air		\$ 118,710.16	\$ 26,520.90	\$ 145,231.06
Cumberland Fair Association.....	Cumberland		80,818.88	21,540.60	102,359.48
Agricultural and Mechanical Association of Washington County.....	Hagerstown		80,046.04	19,721.15	99,767.19
Southern Maryland Agricultural Fair Association.....	Marlboro		81,719.68	23,332.95	105,046.63
Maryland State Fair and Agricultural Society of Baltimore County.....	Timonium		100,996.00	23,235.30	124,231.30
Total.....			\$ 462,284.76	\$ 114,350.90	\$ 576,635.66
<b>Trotting and Pacing Meets:</b>					
Laurel Harness Racing Association, Inc.....	Laurel	\$ 500.00	\$ 148,282.04		\$ 148,782.04
Rosecroft Trotting and Pacing Association, Inc.....	Oxon Hill	500.00	169,271.12		169,771.12
Total.....		\$ 1,000.00	\$ 317,553.16		\$ 318,553.16
<b>GRAND TOTAL.....</b>		\$ 104,000.00	\$ 4,082,913.84	\$ 674,211.55	\$ 4,861,125.39
<b>ALLOCATION OF RECEIPTS:</b>					
Maryland State Fair Board.....			\$ 115,571.19	\$ 114,350.90	\$ 229,922.09
Baltimore City and Counties.....		\$ 52,000.00	1,925,885.73	279,930.32	2,257,816.05*
General Fund.....		52,000.00	2,041,456.92	279,930.33	2,373,387.25
Total.....		\$ 104,000.00	\$ 4,082,913.84	\$ 674,211.55	\$ 4,861,125.39

\* Of this amount, allocation of \$833.32 is first made for operating expenses of the Department of Post Mortem Examiners, as required by law, leaving a balance of \$2,256,982.73 for distribution to Baltimore City and the Counties. See Statement "A-8-4" for the amounts allocable to each.

#### SCHEDULE OF RATES AND DISTRIBUTIVE SHARES

	Tax Rate	General Fund	DISTRIBUTIVE SHARE		
			Baltimore City and Counties	Maryland State Fair Board	Other
<b>DAILY LICENSE FEE:</b>					
One Mile Tracks.....	\$1,000	50%	50%		
County Fairs.....	50				100%†
Trotting and Pacing Meets.....	25	50%	50%		
<b>TAX ON WAGERS:</b>					
One Mile Tracks.....	4%	50%	50%		
County Fairs { 1st \$ 500,000 None } * { 2nd 500,000 1% } { 3rd 500,000 2% } { over 1,500,000 4% }	1% } 2% } 4% } 4%	50% } 50% } 50% }	50% } 25% } 50% }	25% }	
<b>BREAKAGE:</b>					
One Mile Tracks.....	10c	25%	25%		50% †
County Fairs.....	10c			50%	50% †
Trotting and Pacing Meets.....	10c				100% †

† Paid Direct by Licensee to County Treasurer.

‡ Retained by Licensee.

\* These rates became effective June 1, 1949.

NOTE: Also, each of the One Mile Tracks is required by law to pay the sum of \$4,000 annually to the Maryland State Fair Board, and the sum of \$2,000 annually to the Maryland Horse Breeders Association.