

STATE OF MARYLAND
Revenue from Tax on Horse Racing and Track Licenses
For the Fiscal Year Ended June 30, 1984

Collected by the Maryland Racing Commission	Total	License Fees	Tax on Wagers	Breakage
Source of Revenue				
One Mile Tracks:				
Southern Maryland Agricultural Association—Bowie	\$ 4,183,062	\$ 112,000	\$ 4,071,062	.....
Laurel Race Course, Inc.—Laurel	3,074,502	75,000	2,999,502	.....
Maryland Jockey Club of Baltimore City—Pimlico	3,431,262	76,000	3,355,262	.....
Total	10,688,826	263,000	10,425,826	.....
Half Mile Tracks:				
Maryland State Fair and Agricultural Society of Baltimore County—Timonium	660,163	.....	660,163	.....
Trotting and Pacing Tracks:				
Ocean Downs Racing Association, Inc.—Berlin	86,744	2,125	84,619	.....
Rosecroft Trotting and Pacing Association, Inc.—Oxon Hill	2,422,370	3,625	2,254,033	\$ 164,712
Freestate Raceway	1,890,304	5,000	1,769,527	1,157,777
Total	4,399,418	10,750	4,108,179	280,489
Steeplechase:				
Cecil County Breeders Fair, Inc.—Fairhill	37,182	.....	37,182	.....
Grand Total	\$15,785,589	\$273,750	\$15,231,350	\$280,489
Distribution of Revenue				
One Mile Track Licenses:				
Baltimore City and Counties	\$2,414,945	\$ 57,500	\$2,357,445	.....
General Fund	7,163,291	170,500	6,992,791	.....
Total	9,578,236	228,000	9,350,236	.....
Half Mile Track Licenses:				
Baltimore City and Counties	177,307	16,500	160,807	.....
General Fund	15,934,446	18,500	1,574,946	.....
Total	1,770,753	35,000	1,735,753	.....
Trotting and Pacing Track Licenses:				
Baltimore City and Counties	495,696	1,188	458,540	\$ 35,968
General Fund	3,903,722	9,562	3,649,639	244,521
Total	4,399,418	10,750	4,108,179	280,489
Steeplechase Licenses:				
Fairhill Improvement Fund	37,182	.....	37,182	.....
Grand Total	\$15,785,589	\$273,750	\$15,231,350	\$280,489
Allocation of Net Revenues:				
General Fund Revenue	\$12,256,959			
Special Fund Attainment:				
To Subdivisions	3,087,948			
To State Fair Board	403,500			
To Fairhill Improvement Fund	37,182			
Grand Total	\$15,785,589			

Note: State Tax rates are predicated on the type of track where the races are run, whereas, the distribution of these taxes is based on the type of license.