

(ii) If the estimated tax paid by a track is less than 75 percent of the total tax due at the end of the meet, the Comptroller may assess a penalty of 25 percent of any additional tax due at the end of the meet.

(3) Regular mutuel pool means a separate wagering pool in which an interest is represented by a single ticket evidencing a single wager on one horse. Two horse multiple mutuel pool means a separate wagering pool in which an interest is represented by a single wager on two horses. Three or more horse multiple mutuel pool means a separate wagering pool in which an interest is represented by a single wager on three or more horses.

(4) Each such licensee having a total wager in excess of \$166,666.67 daily average during the racing season, in any one year similarly shall pay to the harness racing board for the use of the State, breakage computed to ten cents (10¢) on the entire amount thereof provided, however, that each such licensee shall deduct and retain one half of the breakage computed to ten cents (10¢) on the amount wagered on races conducted at a facility owned by the licensee. Any breakage retained by the licensee shall be used for physical improvements (as approved by the State harness racing board for the year 1976 and thereafter) to the facility owned by the licensee. At least one half of those improvements shall be for those areas commonly referred to as "backstretch" areas which shall include, for example, but not be limited to, grooms' quarters, horse stalls, paddock facilities and track kitchens.

(5) Each such licensee shall similarly pay a license fee of twenty-five dollars (\$25.00) for each day that races are held, provided that the harness racing board shall authorize each licensee under this section to conduct not more than 67 days of racing. The harness racing board is authorized, in its discretion, on or before December 1 of each year to award an additional 54 days for racing for the ensuing year. The additional days of racing may be awarded under such terms and conditions as the Board may prescribe for any substantial alterations, additions, changes, improvements, or major repairs to or upon the property owned or leased by any licensee and used for the conduct of racing. However, no more than 18 additional days of racing may be awarded to any single licensee. The discretion of the Board on the award of all additional dates shall be final, and the award of all dates shall constitute a license and not a franchise.

(6) The Commission shall promptly pay all taxes and estimated taxes collected under the provisions of this section to the Comptroller.

(7) Each licensee licensed under the provisions of this section shall, in addition to the other taxes and fees imposed under the provisions of this article, pay annually to the Maryland State Fair Board a sum representing