

14.

(a) In addition to the license fee and other taxes imposed by law, every person, firm, association or corporation licensed under § 7 of this article to conduct mile thoroughbred racing, shall pay to the Maryland Racing Commission for the use of the State of Maryland, within three days after each day of racing, a tax at the rate [of 4.09 percent] SPECIFIED IN § 11(B)(3) OF THIS ARTICLE on the total amount of money wagered on all races that day. The payment of the tax shall be accompanied by a statement of the licensee, or his duly authorized agent, under oath, showing the amount of money wagered that day. The Commission shall promptly pay all taxes collected under the provisions of this section to the Comptroller. [Effective January 1, 1982, the amount paid to the Maryland Racing Commission for use of the State of Maryland shall be 4.84 percent.]

17.

(b) (1) Each licensee licensed under the provisions of this section shall at its option be permitted to avail itself of the pari-mutuel betting privileges granted in this section, retaining for its own use 13 1/2% of the regular mutuel pool, 15.5 percent of the two horse multiple mutuel pool, if any, and 21 1/2 percent of the three or more horse multiple mutuel pool, if any, of all money wagered not in excess of \$125,000 daily average and 11 percent of the regular mutuel pool and 13 percent of the two horse multiple mutuel pool, if any, and 19 percent of the three or more horse multiple mutuel pool, if any, of all money wagered in excess of \$125,000 daily average on all races conducted by it during the year. Each licensee shall pay to the harness racing board for the use of the State an annual tax at the rate of 3 1/2% of all money wagered not in excess of \$125,000 daily average, and 6% of all money wagered in excess of \$125,000 daily average on all races conducted by it during the year. Effective January 1, [1982] 1985, the percentage amount of all moneys in excess of \$125,000 daily average retained by the licensee shall be 10.5 percent of the regular mutuel pool, 12.5 percent of the two horse multiple mutuel pool, and 18.5 percent of the three or more horse multiple mutuel pool, and paid to the harness racing board for use of the State shall be 6.5 percent.

(8) In addition each licensee shall allocate from its share of all money wagered in excess of \$125,000 daily average on all races conducted by it during the year (1) a sum equal to 0.50 percent to the Maryland Standardbred Fund created by Section 17A of this article; and (2) for calendar years [1980 and] 1981, 1982, 1983, AND 1984 only, a sum equal to 0.50 percent to be used, with the approval of the harness racing board, for purses and to pay the cost of track maintenance, physical improvements, and personnel-related expenses, AND TO ENSURE THE MAINTENANCE OF PROPER LIVING CONDITIONS IN THE BACKSTRETCH.