

## AN ACT concerning

## Racing Commission - Tax on Wagering

FOR the purpose of delaying a scheduled tax increase on racetrack wagering; extending the requirement that certain racetracks allocate certain funds for track maintenance and improvement through a certain year; ~~removing--the--requirement--that--these--allocations--be approved--by--certain--administrative--agencies--and~~ adding an additional usage for certain funds; and relating generally to the allocation of racing pari-mutuel pools.

BY repealing and reenacting, with amendments,

Article 78B - Racing Commission  
 Section 11(b)(3) and (7), 14(a), 17(b)(1) and (8),  
 (b-1), and (b-2)  
 Annotated Code of Maryland  
 (1980 Replacement Volume and 1980 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

## Article 78B - Racing Commission

11.

(b) Each mile thoroughbred licensee licensed under § 7 of this article shall deduct the breakage computed to the 10 cents and the following amounts on all races conducted by it: for calendar year 1978 and all subsequent calendar years, 15 percent of the regular mutuel pool, 19 percent of the multiple mutuel pool involving two horses, and 25 percent of the multiple mutuel pool involving three or more horses. 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. Multiple mutuel pool means a separate wagering pool in which an interest is represented by a single wager on two or more horses. Each licensee shall apply the amounts deducted as follows:

(3) 4.09 percent of the mutuel pools shall be paid to the Maryland Racing Commission for the use of the State as provided by § 14 of this article. Effective January 1, [1982] 1985, the percent of the mutuel pools paid to the Maryland Racing Commission for use of the State as provided by Section 14 of this article shall be 4.84 percent.