

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.

(b-1) In addition to the foregoing, each licensee licensed under the provisions of this section, and having a total wager not in excess of \$166,666.67 daily average on all races conducted by it during the year, shall retain for its own use [in the year 1970 and in each calendar year thereafter] 1 percent of all money wagered, to be expended equally upon increased purses and physical improvements to its racing facilities†, as approved by the harness racing board‡. In calendar years [1980 and] 1981, 1982, 1983, AND 1984 only, each licensee subject to the provisions of this subsection shall retain for its own use an additional sum equal to .75 percent of all money wagered 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.

(b-2) Notwithstanding the provisions of subsection (b) of this section, for any licensee having a total wager not in excess of \$125,000 daily average on all races conducted by it, the licensee shall pay an annual tax for the use of the State at the rate of 3 percent of all money wagered not in excess of \$125,000 daily average during the calendar years [1979, 1980, and] 1981, 1982, 1983, AND 1984 only; and shall retain for its own use 14 percent of the regular mutuel pool, 16 percent of the two horse multiple mutuel pool, if any, and 22 percent of the three horse multiple mutuel pool, if any, of all money wagered not in excess of \$125,000 daily average during the calendar years [1979, 1980, and] 1981, 1982, 1983, AND 1984 only. In addition to any allocations otherwise provided in this section or