

SIMULCAST RACES, ON DAYS THAT LIVE RACING IS NOT BEING CONDUCTED, AN AMOUNT EQUAL TO \$1,000 OF THE IMPACT AID TO BE PAID TO POLITICAL SUBDIVISIONS FOR WAGERING ON SIMULCAST RACES FOR THAT DAY UNDER § 19(C)(2) OF THIS ARTICLE.

2. THE AMOUNT REQUIRED TO BE PAID UNDER ITEM 1 OF THIS SUBPARAGRAPH SHALL BE DEDUCTED FROM THE TAKEOUT BEFORE THE ALLOCATIONS ARE MADE IN THE SAME PROPORTIONS AS NORMALLY APPLICABLE TO RACING CONDUCTED AT THE IN-STATE SENDING TRACK.

(2) 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.

(3) The Commission shall promptly pay all taxes AND IMPACT AID AMOUNTS collected under the provisions of this section to the Comptroller.

19.

(a) The State share of daily licensee fees, pari-mutuel taxes, IMPACT AID AMOUNTS TO BE PAID UNDER § 14 OF THIS ARTICLE, and uncashed pari-mutuel tickets shall be credited to a special fund.

(b) (1) From the special fund established by this section the Comptroller shall annually pay to the Maryland Agricultural Fair Board a sum equal to \$450,000, to be used for the promotion of State and county agricultural fairs and exhibits.

(2) In addition and as long as the Maryland State Fair shall remain at the location at which it was conducted in 1984, beginning with fiscal year 1986 and for each subsequent year, the Comptroller shall pay annually the following sums from the special fund:

(i) \$500,000 as a grant to the Maryland State Fair and Agricultural Society, Incorporated, for the promotion and enhancement of the Maryland State Fair and to maintain and develop youth programs, including 4-H and FFA, by providing premium moneys for recognition and awards; and

(ii) \$50,000 as a grant to Baltimore County to replace the revenues that were formerly received by the county under this section.

(3) The Comptroller shall annually pay from the special fund \$100,000 as a grant to Prince George's County to replace revenues formerly received from the admissions and amusement tax.