

(b) In addition to the 0.50% State tax required under § 11-515 of this subtitle, a supplemental State tax shall be paid by a mile thoroughbred licensee and deducted proportionately from the respective shares of the takeout allocated to:

- (1) a licensee;
- (2) purse money; and
- (3) the applicable bred fund.

(c) The supplemental State tax required under subsection (b) of this section shall be:

- (1) 1% of the total amount bet that exceeds \$100,000,000 but does not exceed \$150,000,000;
- (2) 2% of the total amount bet that exceeds \$150,000,000 but does not exceed \$200,000,000;
- (3) 3% of the total amount bet that exceeds \$200,000,000 but does not exceed \$250,000,000; and
- (4) 4% of the total amount bet that exceeds \$250,000,000.

(d) If tax is paid under this section, the mile thoroughbred licensees shall:

- (1) apportion the supplemental State tax among themselves, based on the relationship of the total amount bet that is attributable to all mile thoroughbred licensees; and
- (2) make any payment required by this apportionment to the proper licensee by February 1 of the year following the year a supplemental State tax was incurred.]

[11-614.1.

(a) In this section, "total amount bet" means the cumulative total of all bets made under this subtitle in Maryland other than bets made at the racetrack facilities of a track licensee during a calendar year on races conducted at or imported from another jurisdiction by the harness tracks.

(b) In addition to the 0.50% State tax required under § 11-614 of this subtitle, a supplemental State tax shall be paid by a harness racing licensee and deducted proportionately from the respective shares of the takeout allocated to:

- (1) a licensee;
- (2) purse money; and
- (3) the applicable bred fund.

(c) The supplemental State tax required under subsection (b) of this section shall be: