

(2) Held on days that the tracks licensed under § 7 of this article are not conducting racing; and

(3) Held in connection with or for the benefit of bona fide county fairs or equestrian exhibitions and activities.

(c) The [2] 4 days of racing awarded under subsection (a) of this section shall constitute a license of the days to the Maryland-National Capital Park and Planning Commission and do not provide any right of ownership in the days to the Maryland-National Capital Park and Planning Commission or any other person.

17.

(b) (1) [Each] SUBJECT TO THE PROVISIONS OF SUBSECTION (B-6) OF THIS SECTION, EACH licensee licensed under the provisions of this section shall retain for its own use 16.50 percent of the regular mutuel pool, 18.50 percent of the two horse multiple mutuel pool, if any, and 24.50 percent of the three or more horse multiple mutuel pool, if any, of all money wagered on all races conducted by it. Each licensee shall pay to the Commission for the use of the State an annual tax at the rate of 0.50 percent of all money wagered on all races conducted by it.

(B-6)(1) IN THIS SUBSECTION, "TOTAL AMOUNT BET" MEANS THE CUMULATIVE TOTAL OF ALL BETS MADE AT THE HARNESS TRACKS, INTERTRACK LOCATIONS, AND SATELLITE SIMULCAST FACILITIES 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 SHOWN AT IMPORTED FROM ANOTHER JURISDICTION BY THE HARNESS TRACKS.

(2) IN ADDITION TO THE 0.50% STATE TAX REQUIRED UNDER SUBSECTION (B) OF THIS SECTION, A SUPPLEMENTAL STATE TAX SHALL BE PAID BY A HARNESS RACING LICENSEE AND DEDUCTED PROPORTIONATELY FROM THE RESPECTIVE SHARES OF THE TAKEOUT ALLOCATED TO:

(I) A LICENSEE;

(II) PURSE MONEY; AND

(III) THE APPLICABLE BRED FUND.

(3) THE SUPPLEMENTAL STATE TAX REQUIRED UNDER PARAGRAPH (2) OF THIS SUBSECTION SHALL BE:

(I) 1% OF THE TOTAL AMOUNT BET THAT EXCEEDS \$175,000,000 \$60,000,000 BUT DOES NOT EXCEED \$225,000,000 \$110,000,000 ;

(II) 2% OF THE TOTAL AMOUNT BET THAT EXCEEDS \$225,000,000 \$110,000,000 BUT DOES NOT EXCEED \$275,000,000 \$160,000,000 ;

(III) 3% OF THE TOTAL AMOUNT BET THAT EXCEEDS \$275,000,000 \$160,000,000 BUT DOES NOT EXCEED \$325,000,000 \$210,000,000 ; AND