

(IV) 4% OF THE TOTAL AMOUNT BET THAT EXCEEDS \$325,000,000 \$210,000,000.

(4) BY FEBRUARY 1 AFTER EACH CALENDAR YEAR FOR WHICH A SUPPLEMENTAL STATE TAX IS PAID UNDER THIS SECTION, THE HARNESS RACING LICENSEES SHALL APPORTION AMONG THEMSELVES, BASED ON THE TOTAL AMOUNT BET ON LIVE AND SIMULCAST RACING IN THAT CALENDAR YEAR THAT IS ATTRIBUTABLE TO EACH HARNESS RACING LICENSEE, THE TOTAL SUPPLEMENTAL STATE TAX PAID BY ANY OF THE HARNESS RACING LICENSEES IN THAT CALENDAR YEAR.

(4) IF TAX IS PAID UNDER THIS SECTION, THE MILE THOROUGHBRED LICENSEES SHALL:

(I) 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

(II) 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.

19.

(a) (1) Except as provided in paragraph (2) of this subsection, the State share of daily licensee fees, pari-mutuel taxes, impact aid amounts to be paid under § 14 of this article, PERMIT FEES, PERMIT APPLICATION FEES, and uncashed pari-mutuel tickets shall be credited to a special fund.

31.

(a) An association licensed to conduct racing in this State, with the approval of the Racing Commission, may contract to conduct pari-mutuel wagering on horse races [of national or local significance with a purse in excess of \$50,000] held at racetracks in other states or countries where the conduct of racing and wagering is permitted by law.

(b) Any wagering made under this section shall take place:

(1) (I) within the confines of the licensee's horse racetrack, ~~or~~;

(II) at any [thoroughbred] horse racetrack authorized to conduct wagering on [thoroughbred] horse races on the licensee's racing program for that day; OR

(III) AT A SATELLITE SIMULCAST FACILITY; and

(2) on a day for which the Commission has authorized the licensee to conduct racing.