

THAT CALENDAR YEAR THAT IS ATTRIBUTABLE TO EACH MILE THOROUGHBRED LICENSEE, THE TOTAL SUPPLEMENTAL STATE TAX PAID BY ANY OF THE MILE THOROUGHBRED LICENSEES IN THAT CALENDAR YEAR.

(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.

11-517.

By August 1 of each year, a licensee shall submit to the Commission and, subject to § 2-1312 of the State Government Article, the General Assembly:

(1) a report that:

(i) is reviewed by the independent certified public accountant whom the Commission approves to audit the licensee; [and]

(ii) tells how the increased revenue of the licensee was spent or committed in the past fiscal year of the licensee; AND

(III) IDENTIFIES THE AMOUNT AND MANNER IN WHICH FUNDS WERE EXPENDED IN THE PAST FISCAL YEAR FOR IMPROVEMENTS, REHABILITATION, MAINTENANCE, AND MARKETING OF OR FOR THE BOWIE RACE COURSE TRAINING CENTER;

(2) an unaudited report on the proposed use of the increased revenue for the current fiscal year of the licensee; and

(3) any additional information that the General Assembly requires.

11-526.

(b) The State Racing Commission shall issue a special thoroughbred racing license to the Park and Planning Commission to hold racing in [2] 4 one-day race meetings at the Prince George's Equestrian Center.

(c) The racing days shall be held:

(1) on dates that the Park and Planning Commission chooses and the State Racing Commission approves;

(2) on dates when a mile thoroughbred racing licensee does not hold a race;
and