(3) in connection with or for the benefit of a county fair or equestrian exhibition or activity.

11–614.

[A] EXCEPT AS PROVIDED IN § 11–614.1 OF THIS SUBTITLE, A licensee whose average handle is over $300,000 shall:

(1) allocate 0.50% of each mutuel pool to the Commission as State tax;

(2) allocate 0.25% of each mutuel pool to the Maryland Harness Track Employees Pension Fund;

(3) keep 16.25% of each regular mutuel pool;

(4) keep 18.25% of each multiple mutuel pool on 2 horses; and

(5) keep 24.25% of each multiple mutuel pool on 3 or more horses.

11–614.1.

(A) IN THIS SECTION, "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.

(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 ~~HAVING A TOTAL DAILY AVERAGE WAGER IN EXCESS OF $300,000~~ 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 ~~$175,000,000~~ *$60,000,000* BUT DOES NOT EXCEED ~~$225,000,000~~ *$110,000,000* ;

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

(3) 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