

CHAPTER 2024-115

Committee Substitute for Committee Substitute for Senate Bill No. 804

An act relating to gaming licenses and permits; creating s. 16.717, F.S.; authorizing the Florida Gaming Control Commission to deny an application for licensure of, or suspend or revoke the license of, any person who falsely swears under oath or affirmation to certain material statements on his or her application for a license; providing that such persons are subject to other applicable penalties; creating s. 16.718, F.S.; requiring applicants for licenses and licensees to notify the commission of certain contact information and of any change in such contact information and providing penalties for failure to comply; providing that delivery of correspondence to the licensee's or applicant's e-mail or mailing address on record with the commission constitutes sufficient notice for official communications, including administrative complaints or other documents setting forth intended or final agency action; providing discretion to the commission in the method of service of such correspondence; amending s. 550.01215, F.S.; revising the timeframe during which a permitholder is required to annually file an application for an operating license for a pari-mutuel facility during the next state fiscal year; revising the deadline for application amendments; revising the deadline date for the commission to issue a license; authorizing, rather than requiring, the commission to take into consideration the impact of such change on state revenues when determining whether to change a performance date; authorizing, rather than requiring, the commission to take specified actions on a permitholder's license; deleting a provision giving permitholders the right to apply for a license for performances that have been vacated, abandoned, or will not be used by another permitholder; making technical changes; amending ss. 550.0351 and 550.054, F.S.; conforming provisions to changes made by the act; amending s. 550.0951, F.S.; making technical changes; removing obsolete language; reenacting and amending s. 550.09515, F.S.; removing obsolete language; amending s. 550.105, F.S.; expanding the commission's authority to deny, revoke, suspend, or place conditions on certain licenses; authorizing the commission to summarily suspend a license when a person has been subject to a provisional suspension or period of ineligibility imposed by the federal Horseracing Integrity and Safety Authority related to the finding of a prohibited substance in an animal's hair or bodily fluids; providing that any suspension imposed expires at the same time the Horseracing Integrity and Safety Authority's provisional suspension or period of ineligibility expires; requiring the commission to offer a licensee a postsuspension hearing within a specified timeframe; providing a burden of proof for such hearings; providing a standard of review for the commission for such appeals; amending s. 550.125, F.S.; revising requirements for maintaining certain financial records and applying such requirements to all, rather than specified, pari-mutuel wagering permitholders; reenacting and

amending s. 550.3551, F.S.; authorizing a licensed horse track to receive broadcasts of horseraces conducted at horse racetracks outside this state if certain conditions are met; amending s. 550.505, F.S.; revising the timeframe for nonwagering permitholders to apply for a nonwagering license; requiring permitholders to demonstrate that locations designated for nonwagering horseracing are available for such use; revising the date by which the commission is required to issue certain nonwagering licenses; authorizing the commission to extend a certain nonwagering license for a specified timeframe; amending s. 550.5251, F.S.; revising the timeframes for when a thoroughbred permitholder must file with the commission an application for a license to conduct thoroughbred racing meetings, for when the commission must issue such licenses, and for when the permitholder may request changes in its application to conduct performances; amending s. 551.104, F.S.; removing obsolete language; requiring that audits of licensees' receipts and distributions of slot machine revenues be conducted by a certified public accountant licensed under ch. 473, F.S.; revising the timeframe within which such audits must be filed with the commission; amending s. 551.107, F.S.; authorizing the waiver of required action on the part of the commission under certain circumstances; reenacting ss. 212.04(2)(c), 550.09511(2), 550.09512(4), 550.09514(1) and (2)(e), 550.09516(3), 550.135(1), 550.1625(2), 550.26352(3)-(6), and 550.375(4), F.S., relating to admissions taxes and rates, jai alai taxes, harness horse taxes, greyhound dogracing taxes and purse requirements, thoroughbred racing permitholders, daily licensing fees collected from pari-mutuel racing, dogracing taxes, authorizing Breeders' Cup Meet pools, and operating certain harness tracks, respectively, to incorporate the amendment made to s. 550.0951, F.S., in references thereto; providing effective dates.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Section 16.717, Florida Statutes, is created to read:

16.717 Florida Gaming Control Commission; penalties for false oath or affirmation of applicants for licensure; licensees.—The commission may deny the application of, or suspend or revoke the license of, any person who submits an application for licensure upon which application the person has falsely sworn, in a signed oath or affirmation, to a material statement, including, but not limited to, the criminal history of the applicant or licensee. Additionally, the person is subject to any other penalties provided by law.

Section 2. Section 16.718, Florida Statutes, is created to read:

16.718 Florida Gaming Control Commission; notification of applicants' or licensees' addresses and place of employment; service.—

(1) Each applicant for a license with the commission and each licensee of the commission is responsible for notifying the commission in writing of the applicant's or licensee's current mailing address, e-mail address, and place of employment. An applicant's failure to notify the commission constitutes a

violation of this section, and the applicant's application may be denied. A licensee's failure to notify the commission of any change to the e-mail or mailing address of record constitutes a violation of this section, and the licensee may be disciplined by the commission as described in s. 550.0251(10).

(2) Notwithstanding any provision of law to the contrary, service by e-mail to an applicant's or licensee's e-mail address of record with the commission constitutes sufficient notice to the applicant or licensee for any official communication. The commission may, in its discretion, provide service for any official communication by regular mail to an applicant's or licensee's last known mailing address. The commission is not required to provide service by both e-mail and regular mail.

(3) Notwithstanding any provision of law to the contrary, when an administrative complaint or other document setting forth intended or final agency action is to be served on an applicant or a licensee, the commission is only required to provide service by e-mail to the applicant's or licensee's e-mail address on record with the commission. E-mail service constitutes sufficient notice to the person or persons upon whom an administrative complaint or any other document setting forth intended or final agency action is served. The commission may, in its discretion, provide service of an administrative complaint or any other documents setting forth intended or final agency action by regular mail to an applicant's or licensee's last known mailing address. The commission is not required to provide service by both e-mail and regular mail.

Section 3. Subsections (1), (3), (4), and (5) of section 550.01215, Florida Statutes, are amended to read:

550.01215 License application; periods of operation; license fees; bond.

(1) Each permitholder shall annually, during the period between ~~January~~ December 15 and ~~February~~ January 4, file in writing with the commission its application for an operating license for a pari-mutuel facility for the conduct of pari-mutuel wagering during the next state fiscal year, including intertrack and simulcast race wagering. Each application for live performances must specify the number, dates, and starting times of all live performances that the permitholder intends to conduct. It must also specify which performances will be conducted as charity or scholarship performances.

(a) Each application for an operating license also must include:

1. For each permitholder, whether the permitholder intends to accept wagers on intertrack or simulcast events.

2. For each permitholder that elects to operate a cardroom, the dates and periods of operation the permitholder intends to operate the cardroom.

3. For each thoroughbred racing permitholder that elects to receive or rebroadcast out-of-state races, the dates for all performances that the permitholder intends to conduct.

(b)1. A greyhound permitholder may not conduct live racing. A jai alai permitholder, harness horse racing permitholder, or quarter horse racing permitholder may elect not to conduct live racing or games. A thoroughbred permitholder must conduct live racing. A greyhound permitholder, jai alai permitholder, harness horse racing permitholder, or quarter horse racing permitholder that does not conduct live racing or games retains its permit; is a pari-mutuel facility as defined in s. 550.002(23); if such permitholder has been issued a slot machine license, the facility where such permit is located remains an eligible facility as defined in s. 551.102(4), continues to be eligible for a slot machine license pursuant to s. 551.104(3), and is exempt from ss. 551.104(4)(c) and (10) and 551.114(2); is eligible, but not required, to be a guest track and, if the permitholder is a harness horse racing permitholder, to be a host track for purposes of intertrack wagering and simulcasting pursuant to ss. 550.3551, 550.615, 550.625, and 550.6305; and remains eligible for a cardroom license.

2. A permitholder or licensee may not conduct live greyhound racing or dogracing in connection with any wager for money or any other thing of value in the state. The commission may deny, suspend, or revoke any permit or license under this chapter if a permitholder or licensee conducts live greyhound racing or dogracing in violation of this subparagraph. In addition to, or in lieu of, denial, suspension, or revocation of such permit or license, the commission may impose a civil penalty of up to \$5,000 against the permitholder or licensee for a violation of this subparagraph. All penalties imposed and collected must be deposited with the Chief Financial Officer to the credit of the General Revenue Fund.

(c) Permitholders may amend their applications through March ~~February~~ 28.

(d) Notwithstanding any other provision of law, other than a permitholder issued a permit pursuant to s. 550.3345, a pari-mutuel permitholder may not be issued an operating license for the conduct of pari-mutuel wagering, slot machine gaming, or the operation of a cardroom if the permitholder did not hold an operating license for the conduct of pari-mutuel wagering for fiscal year 2020-2021. This paragraph does not apply to a purchaser, transferee, or assignee holding a valid permit for the conduct of pari-mutuel wagering approved pursuant to s. 550.054(15)(a).

(3) The commission shall issue each license no later than April ~~March~~ 15. Each permitholder shall operate all performances at the date and time specified on its license. ~~The commission shall have the authority to approve minor changes in racing dates after a license has been issued. The commission may approve changes in performance racing dates after a license has been issued when there is no objection from any operating permitholder that is conducting live racing or games and that is located~~

~~within 50 miles of the permitholder requesting the changes in operating dates. In the event of an objection, the commission shall approve or disapprove the change in operating dates based upon the impact on operating permitholders located within 50 miles of the permitholder requesting the change in operating dates. In making the determination to change performance racing dates, the commission may shall take into consideration the impact of such changes on state revenues.~~

(4) In the event that a permitholder fails to operate all performances specified on its license at the date and time specified, the commission may shall hold a hearing to determine whether to fine or suspend the permitholder's license, unless such failure was the direct result of fire, strike, war, hurricane, pandemic, or other disaster or event beyond the ability of the permitholder to control. Financial hardship to the permitholder shall not, in and of itself, constitute just cause for failure to operate all performances on the dates and at the times specified.

~~(5) In the event that performances licensed to be operated by a permitholder are vacated, abandoned, or will not be used for any reason, any permitholder shall be entitled, pursuant to rules adopted by the commission, to apply to conduct performances on the dates for which the performances have been abandoned. The commission shall issue an amended license for all such replacement performances which have been requested in compliance with this chapter and commission rules.~~

Section 4. Section 550.0351, Florida Statutes, is amended to read:

550.0351 Charity racing days.—

(1) The commission shall, upon the request of a permitholder, authorize each horseracing permitholder and jai alai permitholder up to five charity or scholarship days in addition to the regular racing days authorized by law.

(2) The proceeds of charity performances shall be paid to qualified beneficiaries selected by the permitholders from an authorized list of charities on file with the commission. Eligible charities include any charity that provides evidence of compliance with the provisions of chapter 496 and evidence of possession of a valid exemption from federal taxation issued by the Internal Revenue Service. In addition, the authorized list must include the Racing Scholarship Trust Fund, the Historical Resources Operating Trust Fund, major state and private institutions of higher learning, and Florida community colleges.

(3) The permitholder shall, within 120 days after the conclusion of its fiscal year, pay to the authorized charities the total of all profits derived from the operation of the charity day performances conducted. If charity days are operated on behalf of another permitholder pursuant to law, the permitholder entitled to distribute the proceeds shall distribute the proceeds to charity within 30 days after the actual receipt of the proceeds.

(4) The total of all profits derived from the conduct of a charity day performance must include all revenues derived from the conduct of that ~~raeing~~ performance, including all state taxes that would otherwise be due to the state, except that the daily license fee as provided in s. 550.0951(1) and the breaks for the promotional trust funds as provided in s. 550.2625(3), (4), (5), (7), and (8) shall be paid to the commission. All other revenues from the charity ~~raeing~~ performance, including the commissions, breaks, and admissions and the revenues from parking, programs, and concessions, shall be included in the total of all profits.

(5) In determining profit, the permitholder may elect to distribute as proceeds only the amount equal to the state tax that would otherwise be paid to the state if the charity day were conducted as a regular or matinee performance.

(6)(a) The commission shall authorize one additional scholarship day for horseracing in addition to the regular racing days authorized by law and any additional days authorized by this section, to be conducted at all horse racetracks located in Hillsborough County. The permitholder shall conduct a full schedule of racing on the scholarship day.

(b) The funds derived from the operation of the additional scholarship day shall be allocated as provided in this section and paid to Pasco-Hernando Community College.

(c) When a charity or scholarship performance is conducted as a matinee performance, the commission may authorize the permitholder to conduct the evening performances of that operation day as a regular performance in addition to the regular operating days authorized by law.

(7) In addition to the eligible charities that meet the criteria set forth in this section, a jai alai permitholder is authorized to conduct two additional charity performances each fiscal year for a fund to benefit retired jai alai players. This performance shall be known as the "Retired Jai Alai Players Charity Day." The administration of this fund shall be determined by rule by the commission.

Section 5. Paragraph (a) of subsection (9) of section 550.054, Florida Statutes, is amended to read:

550.054 Application for permit to conduct pari-mutuel wagering.—

(9)(a) After a permit has been granted by the commission and has been ratified and approved by the majority of the electors participating in the election in the county designated in the permit, the commission shall grant to the lawful permitholder, subject to the conditions of this chapter, a license to conduct pari-mutuel operations under this chapter, and, except as provided in s. 550.5251, the commission shall fix annually the time, place, and number of days during which pari-mutuel operations may be conducted by the permitholder at the location fixed in the permit and ratified in the

election. After the first license has been issued to the holder of a ratified permit for racing in any county, all subsequent annual applications for a license by that permitholder must be accompanied by proof, in such form as the commission requires, that the ratified permitholder still possesses all the qualifications prescribed by this chapter and that the permit has not been recalled at a later election held in the county.

Section 6. Subsections (1) and (5) of section 550.0951, Florida Statutes, are amended to read:

550.0951 Payment of daily license fee and taxes; penalties.—

(1) DAILY LICENSE FEE.—

(a) Each person engaged in the business of conducting race meetings or jai alai games under this chapter, hereinafter referred to as the “permitholder,” “licensee,” or “permittee,” shall pay to the commission, for the use of the commission, a daily license fee on each live or simulcast parimutuel event of \$100 for each horserace and \$80 for each dograce and \$40 for each jai alai game conducted at a racetrack or fronton licensed under this chapter. In addition to the tax exemption specified in s. 550.09514(1) of \$360,000 or \$500,000 per greyhound permitholder per state fiscal year, each greyhound permitholder shall receive in the current state fiscal year a tax credit equal to the number of live greyhound races conducted in the previous state fiscal year times the daily license fee specified for each dograce in this subsection applicable for the previous state fiscal year. This tax credit and the exemption in s. 550.09514(1) apply shall be applicable to any tax imposed by this chapter or the daily license fees imposed by this chapter except during any charity or scholarship performances conducted pursuant to s. 550.0351. Each permitholder shall pay daily license fees not to exceed \$500 per day on any simulcast races or games on which such permitholder accepts wagers regardless of the number of out-of-state events taken or the number of out-of-state locations from which such events are taken. This license fee shall be deposited with the Chief Financial Officer to the credit of the Parimutuel Wagering Trust Fund.

(b) Each permitholder that cannot utilize the full amount of the exemption of \$360,000 or \$500,000 provided in s. 550.09514(1) or the daily license fee credit provided in this section may, after notifying the commission in writing, elect once per state fiscal year on a form provided by the commission to transfer such exemption or credit or any portion thereof to any greyhound permitholder which acts as a host track to such permitholder for the purpose of intertrack wagering. Once an election to transfer such exemption or credit is filed with the commission, it may ~~shall~~ not be rescinded. The commission shall disapprove the transfer when the amount of the exemption or credit or portion thereof is unavailable to the transferring permitholder or when the permitholder who is entitled to transfer the exemption or credit or who is entitled to receive the exemption or credit owes taxes to the state pursuant to a deficiency letter or administrative complaint issued by the commission. Upon approval of the transfer by the commission,

the transferred tax exemption or credit is ~~shall be~~ effective for the first performance of the next payment period as specified in subsection (5). The exemption or credit transferred to such host track may be applied by such host track against any taxes imposed by this chapter or daily license fees imposed by this chapter. The greyhound permitholder host track to which such exemption or credit is transferred shall reimburse such permitholder the exact monetary value of such transferred exemption or credit as actually applied against the taxes and daily license fees of the host track. The commission shall ensure that all transfers of exemption or credit are made in accordance with this subsection and ~~has~~ shall have the authority to adopt rules to ensure the implementation of this section.

(5) PAYMENT AND DISPOSITION OF FEES AND TAXES.—Payments imposed by this section must ~~shall~~ be paid to the commission. The commission shall deposit these sums with the Chief Financial Officer, to the credit of the Pari-mutuel Wagering Trust Fund, hereby established. The permitholder shall remit to the commission payment for the daily license fee, the admission tax, the tax on handle, and the breaks tax. Such ~~payments~~ shall be remitted by 3 p.m. Wednesday of each week for taxes imposed and collected for the preceding week ending on Sunday. Beginning on July 1, 2012, such payments must shall be remitted by 3 p.m. on the 5th day of each calendar month for taxes imposed and collected for the preceding calendar month. If the 5th day of the calendar month falls on a weekend, payments must shall be remitted by 3 p.m. the first Monday following the weekend. Permitholders shall file a report under oath by the 5th day of each calendar month for all taxes remitted during the preceding calendar month. Such payments must shall be accompanied by a report under oath showing the total of all admissions, the pari-mutuel wagering activities for the preceding calendar month, and such other information as may be prescribed by the commission.

Section 7. Subsection (7) of section 550.09515, Florida Statutes, is amended, and subsection (4) of that section is reenacted for the purpose of incorporating the amendment made by this act to section 550.0951, Florida Statutes, to read:

550.09515 Thoroughbred horse taxes; abandoned interest in a permit for nonpayment of taxes.—

(4) In the event that a court of competent jurisdiction determines any of the provisions of this section to be unconstitutional, it is the intent of the Legislature that the provisions contained in this section shall be null and void and that the provisions of s. 550.0951 shall apply to all thoroughbred horse permitholders beginning on the date of such judicial determination. To this end, the Legislature declares that it would not have enacted any of the provisions of this section individually and, to that end, expressly finds them not to be severable.

~~(7) If a thoroughbred permitholder fails to operate all performances on its 2001-2002 license, failure to pay tax on handle for a full schedule of live~~

ances for those performances in the 2001-2002 fiscal year does not constitute failure to pay taxes on handle for a full schedule of live races in a fiscal year for the purposes of subsection (3). This subsection may not be construed as forgiving a thoroughbred permitholder from paying taxes on performances conducted at its facility pursuant to its 2001-2002 license other than for failure to operate all performances on its 2001-2002 license. This subsection expires July 1, 2003.

Section 8. Paragraphs (a) and (c) of subsection (5) of section 550.105, Florida Statutes, are amended to read:

550.105 Occupational licenses of racetrack employees; fees; denial, suspension, and revocation of license; penalties and fines.—

(5)(a) The commission may do the following:

1. Deny a license to or revoke, suspend, or place conditions upon or restrictions on a license of any person who has been refused a license by any other state racing commission or racing authority or has been subject to a provisional suspension or period of ineligibility by the federal Horseracing Integrity and Safety Authority (HISA), or another such authority designated by the Federal Trade Commission.;

2. Deny, suspend, or place conditions on a license of any person who is under suspension, ~~or~~ has unpaid fines in another jurisdiction, or is subject to a provisional suspension or period of ineligibility under HISA.;

3. Notwithstanding subparagraph 2. and chapter 120, summarily suspend the occupational license of any person subject to a provisional suspension or period of ineligibility imposed by HISA related to a prohibited substance in an animal’s hair or in its blood, urine, saliva, or any other bodily fluid. Any suspension imposed pursuant to this subparagraph expires on the date that the provisional suspension or period of ineligibility imposed by HISA expires. If an occupational licensee is summarily suspended under this subparagraph, the commission must offer the licensee a postsuspension hearing within 72 hours after commencement of the suspension. The occupational licensee has the burden of proving by clear and convincing evidence that he or she is not subject to a provisional suspension or period of ineligibility imposed by HISA. The standard of review applicable to the commission under this subparagraph is whether the commission’s action was an abuse of discretion

~~if the state racing commission or racing authority of such other state or jurisdiction extends to the commission reciprocal courtesy to maintain the disciplinary control.~~

(c) The commission may deny, declare ineligible, or revoke any occupational license if the applicant for such license has been convicted of a felony or misdemeanor in this state, in any other state, or under the laws of the United States, if such felony or misdemeanor is related to gambling or

bookmaking, as contemplated in s. 849.25, or involves cruelty to animals. If the applicant establishes that she or he is of good moral character, that she or he has been rehabilitated, and that the crime she or he was convicted of is not related to pari-mutuel wagering and is not a capital offense, the restrictions excluding offenders may be waived by ~~the director of the~~ commission.

Section 9. Paragraph (a) of subsection (2) of section 550.125, Florida Statutes, is amended to read:

550.125 Uniform reporting system; bond requirement.—

(2)(a) Each permit holder issued an operating license that conducts race meetings or jai alai exhibitions under this chapter shall keep records that clearly show the ~~total number of admissions and the total amount of money contributed to each pari-mutuel pools, cardroom gross receipts, and slot machine revenues pool on each race or exhibition separately and the amount of money received daily from admission fees and~~, within 120 days after the end of its fiscal year, shall submit to the commission a complete annual report of its accounts, audited by a certified public accountant licensed to practice in this the state.

Section 10. Effective upon becoming a law, subsection (3) of section 550.3551, Florida Statutes, is amended, and paragraph (b) of subsection (2) and subsection (4) of that section are reenacted, to read:

550.3551 Transmission of racing and jai alai information; commingling of pari-mutuel pools.—

(2) Any horse track or fronton licensed under this chapter may transmit broadcasts of races or games conducted at the enclosure of the licensee to locations outside this state.

(b) Wagers accepted by any out-of-state pari-mutuel permit holder or licensed betting system on a race broadcasted under this subsection may be, but are not required to be, included in the pari-mutuel pools of the horse track in this state that broadcasts the race upon which wagers are accepted. The handle, as referred to in s. 550.0951(3), does not include any wagers accepted by an out-of-state pari-mutuel permit holder or licensed betting system, irrespective of whether such wagers are included in the pari-mutuel pools of the Florida permit holder as authorized by this subsection.

(3) Any horse track licensed under this chapter may receive broadcasts of horseraces conducted at other horse racetracks located outside this state at the racetrack enclosure of the licensee, if the horse track conducted a full schedule of live racing during the preceding state fiscal year, or if the horse track does not conduct live racing as authorized under s. 550.01215 during its racing meet.

(a) All broadcasts of horseraces received from locations outside this state must comply with the provisions of the Interstate Horseracing Act of 1978, 92 Stat. 1811, 15 U.S.C. ss. 3001 et seq.

(b) Wagers accepted at the horse track in this state may be, but are not required to be, included in the pari-mutuel pools of the out-of-state horse track that broadcasts the race. Notwithstanding any contrary provisions of this chapter, if the horse track in this state elects to include wagers accepted on such races in the pari-mutuel pools of the out-of-state horse track that broadcasts the race, from the amount wagered by patrons at the horse track in this state and included in the pari-mutuel pools of the out-of-state horse track, the horse track in this state shall deduct as the takeout from the amount wagered by patrons at the horse track in this state and included in the pari-mutuel pools of the out-of-state horse track a percentage equal to the percentage deducted from the amount wagered at the out-of-state racetrack as is authorized by the laws of the jurisdiction exercising regulatory authority over the out-of-state horse track.

(c) All forms of pari-mutuel wagering are allowed on races broadcast under this section, and all money wagered by patrons on such races shall be computed as part of the total amount of money wagered at each racing performance for purposes of taxation under ss. 550.0951, 550.09512, and 550.09515. Section 550.2625(2)(a), (b), and (c) does not apply to any money wagered on races broadcast under this section. Similarly, the takeout shall be increased by breaks and uncashed tickets for wagers on races broadcast under this section, notwithstanding any contrary provision of this chapter.

(4) Any greyhound permitholder or jai alai permitholder licensed under this chapter may receive at its licensed location broadcasts of dograces or jai alai games conducted at other tracks or frontons located outside the state. All forms of pari-mutuel wagering are allowed on dograces or jai alai games broadcast under this subsection. All money wagered by patrons on dograces broadcast under this subsection shall be computed in the amount of money wagered each performance for purposes of taxation under ss. 550.0951 and 550.09511.

Section 11. Subsection (3) of section 550.505, Florida Statutes, is amended to read:

550.505 Nonwagering permits.—

(3)(a) Upon receipt of a nonwagering permit, the permitholder shall apply between January 15 and February 4 ~~must apply to the commission before June 1~~ of each year for a an annual nonwagering license for the next state fiscal succeeding calendar year. Such application must set forth the days and locations at which the permitholder will conduct nonwagering horseracing, must demonstrate that any location to which the nonwagering license applies is available for such use, and must indicate any changes in ownership or management of the permitholder occurring since the date of application for the prior license.

(b) On or before April 15 ~~August 1~~ of each year, the commission shall issue a license authorizing the nonwagering permitholder to conduct nonwagering horseracing during the next state fiscal ~~succeeding calendar~~ year during the period and for the number of days set forth in the application, subject to ~~all other provisions of this section.~~

(c) The commission may extend a nonwagering license for the 2024 calendar year through the 2024-2025 fiscal year upon application for such extension by the nonwagering permitholder ~~conduct an eligibility investigation to determine the qualifications of any new ownership or management interest in the permit.~~

Section 12. Subsection (1) of section 550.5251, Florida Statutes, is amended to read:

550.5251 Florida thoroughbred racing; certain permits; operating days.

(1) Each thoroughbred permitholder shall annually, during the period commencing January ~~December~~ 15 of each year and ending February ~~January~~ 4 of the following year, file in writing with the commission its application to conduct one or more thoroughbred racing meetings during the thoroughbred racing season commencing on the following July 1. Each application shall specify the number and dates of all performances that the permitholder intends to conduct during that thoroughbred racing season. On or before April ~~March~~ 15 of each year, the commission shall issue a license authorizing each permitholder to conduct performances on the dates specified in its application. Up to March ~~February~~ 28 of each year, each permitholder may request and shall be granted changes in its application to conduct authorized performances; but thereafter, as a condition precedent to the validity of its license and its right to retain its permit, each permitholder must operate the full number of days authorized on each of the dates set forth in its license.

Section 13. Paragraph (b) of subsection (4) and subsection (8) of section 551.104, Florida Statutes, are amended to read:

551.104 License to conduct slot machine gaming.—

(4) As a condition of licensure and to maintain continued authority for the conduct of slot machine gaming, the slot machine licensee shall:

(b) Continue to be in compliance with chapter 550, when ~~where~~ applicable, and maintain the pari-mutuel permit and license in good standing pursuant to the provisions of chapter 550. ~~Notwithstanding any contrary provision of law and in order to expedite the operation of slot machines at eligible facilities, any eligible facility shall be entitled within 60 days after the effective date of this act to amend its 2006-2007 pari-mutuel wagering operating license issued by the commission under ss. 550.0115 and 550.01215. The commission shall issue a new license to the eligible facility to effectuate any approved change.~~

(8) A slot machine licensee shall file with the commission an audit of the receipt and distribution of all slot machine revenues provided by an independent certified public accountant licensed under chapter 473 verifying compliance with all financial and auditing provisions of this chapter and ~~the associated rules adopted under this chapter~~. The audit must include verification of compliance with all statutes and rules regarding all required records of slot machine operations. Such audit ~~must shall~~ be filed within 120 60 days after the end of the slot machine licensee's fiscal year completion of the permitholder's pari-mutuel meet.

Section 14. Paragraph (b) of subsection (6) of section 551.107, Florida Statutes, is amended to read:

551.107 Slot machine occupational license; findings; application; fee.—

(6)

(b) The commission may deny, revoke, or refuse to renew any slot machine occupational license if the applicant for such license or the licensee has been convicted of a felony or misdemeanor in this state, in any other state, or under the laws of the United States if such felony or misdemeanor is related to gambling or bookmaking as described in s. 849.25. The restrictions authorized in this paragraph may be waived by the commission if the applicant establishes that she or he is of good moral character, that she or he has been rehabilitated, and that the crime she or he was convicted of is not related to slot machine gaming and is not a capital offense.

Section 15. For the purpose of incorporating the amendment made by this act to section 550.0951, Florida Statutes, in a reference thereto, paragraph (c) of subsection (2) of section 212.04, Florida Statutes, is reenacted to read:

212.04 Admissions tax; rate, procedure, enforcement.—

(2)

(c) The taxes imposed by this section shall be collected in addition to the admission tax collected pursuant to s. 550.0951, but the amount collected under s. 550.0951 shall not be subject to taxation under this chapter.

Section 16. For the purpose of incorporating the amendment made by this act to section 550.0951, Florida Statutes, in a reference thereto, subsection (2) of section 550.09511, Florida Statutes, is reenacted to read:

550.09511 Jai alai taxes; abandoned interest in a permit for nonpayment of taxes.—

(2) Notwithstanding the provisions of s. 550.0951(3)(b), wagering on live jai alai performances shall be subject to the following taxes:

(a)1. The tax on handle per performance for live jai alai performances is 4.25 percent of handle per performance. However, when the live handle of a permitholder during the preceding state fiscal year was less than \$15 million, the tax shall be paid on the handle in excess of \$30,000 per performance per day.

2. The tax rate shall be applicable only until the requirements of paragraph (b) are met.

(b) At such time as the total of admissions tax, daily license fee, and tax on handle for live jai alai performances paid to the commission by a permitholder during the current state fiscal year exceeds the total state tax revenues from wagering on live jai alai performances paid or due by the permitholder in fiscal year 1991-1992, the permitholder shall pay tax on handle for live jai alai performances at a rate of 2.55 percent of the handle per performance for the remainder of the current state fiscal year. For purposes of this section, total state tax revenues on live jai alai wagering in fiscal year 1991-1992 shall include any admissions tax, tax on handle, surtaxes on handle, and daily license fees.

(c) If no tax on handle for live jai alai performances were paid to the commission by a jai alai permitholder during the 1991-1992 state fiscal year, then at such time as the total of admissions tax, daily license fee, and tax on handle for live jai alai performances paid to the commission by a permitholder during the current state fiscal year exceeds the total state tax revenues from wagering on live jai alai performances paid or due by the permitholder in the last state fiscal year in which the permitholder conducted a full schedule of live games, the permitholder shall pay tax on handle for live jai alai performances at a rate of 3.3 percent of the handle per performance for the remainder of the current state fiscal year. For purposes of this section, total state tax revenues on live jai alai wagering shall include any admissions tax, tax on handle, surtaxes on handle, and daily license fees. This paragraph shall take effect July 1, 1993.

(d) A permitholder who obtains a new permit issued by the commission subsequent to the 1991-1992 state fiscal year and a permitholder whose permit has been converted to a jai alai permit under the provisions of this chapter, shall, at such time as the total of admissions tax, daily license fee, and tax on handle for live jai alai performances paid to the commission by the permitholder during the current state fiscal year exceeds the average total state tax revenues from wagering on live jai alai performances for the first 3 consecutive jai alai seasons paid to or due the commission by the permitholder and during which the permitholder conducted a full schedule of live games, pay tax on handle for live jai alai performances at a rate of 3.3 percent of the handle per performance for the remainder of the current state fiscal year.

(e) The payment of taxes pursuant to paragraphs (b), (c), and (d) shall be calculated and commence beginning the day in which the permitholder is

first entitled to the reduced rate specified in this section and the report of taxes required by s. 550.0951(5) is submitted to the commission.

(f) Ajai alai permitholder paying taxes under this section shall retain the breaks and pay an amount equal to the breaks as special prize awards which shall be in addition to the regular contracted prize money paid to jai alai players at the permitholder's facility. Payment of the special prize money shall be made during the permitholder's current meet.

(g) For purposes of this section, "handle" shall have the same meaning as in s. 550.0951, and shall not include handle from intertrack wagering.

Section 17. For the purpose of incorporating the amendment made by this act to section 550.0951, Florida Statutes, in a reference thereto, subsection (4) of section 550.09512, Florida Statutes, is reenacted to read:

550.09512 Harness horse taxes; abandoned interest in a permit for nonpayment of taxes.—

(4) In the event that a court of competent jurisdiction determines any of the provisions of this section to be unconstitutional, it is the intent of the Legislature that the provisions contained in this section shall be null and void and that the provisions of s. 550.0951 shall apply to all harness horse permitholders beginning on the date of such judicial determination. To this end, the Legislature declares that it would not have enacted any of the provisions of this section individually and, to that end, expressly finds them not to be severable.

Section 18. For the purpose of incorporating the amendment made by this act to section 550.0951, Florida Statutes, in references thereto, subsection (1) and paragraph (e) of subsection (2) of section 550.09514, Florida Statutes, are reenacted to read:

550.09514 Greyhound dogracing taxes; purse requirements.—

(1) Wagering on greyhound racing is subject to a tax on handle for live greyhound racing as specified in s. 550.0951(3). However, each permitholder shall pay no tax on handle until such time as this subsection has resulted in a tax savings per state fiscal year of \$360,000. Thereafter, each permitholder shall pay the tax as specified in s. 550.0951(3) on all handle for the remainder of the permitholder's current race meet. For the three permitholders that conducted a full schedule of live racing in 1995, and are closest to another state that authorizes greyhound pari-mutuel wagering, the maximum tax savings per state fiscal year shall be \$500,000. The provisions of this subsection relating to tax exemptions shall not apply to any charity or scholarship performances conducted pursuant to s. 550.0351.

(2)

(e) In addition to the purse requirements of paragraphs (a)-(c), each greyhound permitholder shall pay as purses an amount equal to one-third of

the amount of the tax reduction on live and simulcast handle applicable to such permitholder as a result of the reductions in tax rates provided by this act through the amendments to s. 550.0951(3). With respect to intertrack wagering when the host and guest tracks are greyhound permitholders not within the same market area, an amount equal to the tax reduction applicable to the guest track handle as a result of the reduction in tax rate provided by this act through the amendment to s. 550.0951(3) shall be distributed to the guest track, one-third of which amount shall be paid as purses at the guest track. However, if the guest track is a greyhound permitholder within the market area of the host or if the guest track is not a greyhound permitholder, an amount equal to such tax reduction applicable to the guest track handle shall be retained by the host track, one-third of which amount shall be paid as purses at the host track. These purse funds shall be disbursed in the week received if the permitholder conducts at least one live performance during that week. If the permitholder does not conduct at least one live performance during the week in which the purse funds are received, the purse funds shall be disbursed weekly during the permitholder's next race meet in an amount determined by dividing the purse amount by the number of performances approved for the permitholder pursuant to its annual license, and multiplying that amount by the number of performances conducted each week. The commission shall conduct audits necessary to ensure compliance with this paragraph.

Section 19. For the purpose of incorporating the amendment made by this act to section 550.0951, Florida Statutes, in a reference thereto, subsection (3) of section 550.09516, Florida Statutes, is reenacted to read:

550.09516 Credit for eligible permitholders conducting thoroughbred racing.—

(3) Beginning July 1, 2023, and each July 1 thereafter, each permitholder granted a credit pursuant to this section may apply the credit to the taxes and fees due under ss. 550.0951, 550.09515, and 550.3551(3), less any credit received by the permitholder under s. 550.09515(6), and less the amount of state taxes that would otherwise be due to the state for the conduct of charity day performances under s. 550.0351(4). The unused portion of the credit may be carried forward and applied each month as taxes and fees become due. Any unused credit remaining at the end of a fiscal year expires and may not be used.

Section 20. For the purpose of incorporating the amendment made by this act to section 550.0951, Florida Statutes, in a reference thereto, subsection (1) of section 550.135, Florida Statutes, is reenacted to read:

550.135 Division of moneys derived under this law.—All moneys that are deposited with the Chief Financial Officer to the credit of the Pari-mutuel Wagering Trust Fund shall be distributed as follows:

(1) The daily license fee revenues collected pursuant to s. 550.0951(1) shall be used to fund the operating cost of the commission; however, other

collections in the Pari-mutuel Wagering Trust Fund may also be used to fund the operation of the commission in accordance with authorized appropriations.

Section 21. For the purpose of incorporating the amendment made by this act to section 550.0951, Florida Statutes, in a reference thereto, subsection (2) of section 550.1625, Florida Statutes, is reenacted to read:

550.1625 Dogracing; taxes.—

(2) A permitholder that conducts a dograce meet under this chapter must pay the daily license fee, the admission tax, the breaks tax, and the tax on pari-mutuel handle as provided in s. 550.0951 and is subject to all penalties and sanctions provided in s. 550.0951(6).

Section 22. For the purpose of incorporating the amendment made by this act to section 550.0951, Florida Statutes, in references thereto, subsections (3) through (6) of section 550.26352, Florida Statutes, are reenacted to read:

550.26352 Breeders' Cup Meet; pools authorized; conflicts; taxes; credits; transmission of races; rules; application.—

(3) If the permitholder conducting the Breeders' Cup Meet is located within 35 miles of one or more permitholders scheduled to conduct a thoroughbred race meet on any of the 3 days of the Breeders' Cup Meet, then operation on any of those 3 days by the other permitholders is prohibited. As compensation for the loss of racing days caused thereby, such operating permitholders shall receive a credit against the taxes otherwise due and payable to the state under ss. 550.0951 and 550.09515. This credit shall be in an amount equal to the operating loss determined to have been suffered by the operating permitholders as a result of not operating on the prohibited racing days, but shall not exceed a total of \$950,000. The determination of the amount to be credited shall be made by the commission upon application by the operating permitholder. The tax credits provided in this subsection shall not be available unless an operating permitholder is required to close a bona fide meet consisting in part of no fewer than 10 scheduled performances in the 15 days immediately preceding or 10 scheduled performances in the 15 days immediately following the Breeders' Cup Meet. Such tax credit shall be in lieu of any other compensation or consideration for the loss of racing days. There shall be no replacement or makeup of any lost racing days.

(4) Notwithstanding any provision of ss. 550.0951 and 550.09515, the permitholder conducting the Breeders' Cup Meet shall pay no taxes on the handle included within the pari-mutuel pools of said permitholder during the Breeders' Cup Meet.

(5) The permitholder conducting the Breeders' Cup Meet shall receive a credit against the taxes otherwise due and payable to the state under ss. 550.0951 and 550.09515 generated during said permitholder's next ensuing

regular thoroughbred race meet. This credit shall be in an amount not to exceed \$950,000 and shall be utilized by the permitholder to pay the purses offered by the permitholder during the Breeders' Cup Meet in excess of the purses which the permitholder is otherwise required by law to pay. The amount to be credited shall be determined by the commission upon application of the permitholder which is subject to audit by the commission.

(6) The permitholder conducting the Breeders' Cup Meet shall receive a credit against the taxes otherwise due and payable to the state under ss. 550.0951 and 550.09515 generated during said permitholder's next ensuing regular thoroughbred race meet. This credit shall be in an amount not to exceed \$950,000 and shall be utilized by the permitholder for such capital improvements and extraordinary expenses as may be necessary for operation of the Breeders' Cup Meet. The amount to be credited shall be determined by the commission upon application of the permitholder which is subject to audit by the commission.

Section 23. For the purpose of incorporating the amendment made by this act to section 550.0951, Florida Statutes, in a reference thereto, subsection (4) of section 550.375, Florida Statutes, is reenacted to read:

550.375 Operation of certain harness tracks.—

(4) The permitholder conducting a harness horse race meet must pay the daily license fee, the admission tax, the tax on breaks, and the tax on parimutuel handle provided in s. 550.0951 and is subject to all penalties and sanctions provided in s. 550.0951(6).

Section 24. Except as otherwise expressly provided in this act and except for this section, which shall take effect upon becoming a law, this act shall take effect July 1, 2024.

Approved by the Governor April 26, 2024.

Filed in Office Secretary of State April 26, 2024.