

Department of Fiscal Services  
Maryland General Assembly

FISCAL NOTE

House Bill 1196 (Delegate Bonsack, *et al.*)  
Ways and Means

---

**Mile Thoroughbred and Harness Racing - Supplemental Taxes - Repeal**

---

This bill repeals the supplemental State tax on the total amount bet annually on both thoroughbred and harness racing.

---

**Fiscal Summary**

**State Effect:** None. This tax applies to the total annual amount bet over \$100 million on thoroughbred races and \$60 million on harness races through satellite simulcast facilities. These thresholds have never been met.

**Local Effect:** None.

**Small Business Effect:** None. This bill does not directly affect small businesses.

---

**Information Source(s):** Department of Labor, Licensing and Regulation, Department of Fiscal Services

**Fiscal Note History:** First Reader - February 24, 1997  
nrd

---

Analysis by: David F. Roose  
Reviewed by: John Rixey

Direct Inquiries to:  
John Rixey, Coordinating Analyst  
(410) 841-3710  
(301) 858-3710