

CHAPTER 22

(Senate Bill 179)

AN ACT concerning

State Racing Commission – Mile Thoroughbred Racing – Payment of Taxes

FOR the purpose of extending the time within which a mile thoroughbred licensee must pay pari-mutuel taxes to the State Racing Commission after each racing day; and generally relating to the State Racing Commission.

BY repealing and reenacting, with amendments,
Article – Business Regulation
Section 11–509
Annotated Code of Maryland
(2004 Replacement Volume and 2007 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article – Business Regulation

11–509.

(a) A licensee shall pay to the Commission within [3] 7 days after each racing day the State tax imposed in this subtitle on the handle for that racing day.

(b) A licensee or an agent of the licensee shall submit with the daily tax payment a statement under oath of the handle for that day.

(c) The Commission shall pay promptly to the Comptroller all taxes collected under this section.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2008.

Approved by the Governor, April 8, 2008.