

# HOUSE BILL 597

C6

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By: **Chair, Ways and Means Committee (By Request – Departmental – Labor, Licensing and Regulation)**

Introduced and read first time: February 6, 2012

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Horse Racing – Mile Thoroughbred Racetracks – Payment of Taxes and**  
3 **Impact Aid**

4 FOR the purpose of extending the time within which a mile thoroughbred racetrack  
5 licensee shall pay to the State Racing Commission the State tax imposed on the  
6 gross amount, less refunds, of money bet at the track for each racing day;  
7 extending the time in which a certain mile thoroughbred licensee shall pay to  
8 the Commission \$1,000 of the impact aid to be paid to certain political  
9 subdivisions for intertrack betting for each day of intertrack betting; and  
10 generally relating to horse racing and the State Racing Commission.

11 BY repealing and reenacting, with amendments,  
12 Article – Business Regulation  
13 Section 11–509 and 11–812  
14 Annotated Code of Maryland  
15 (2010 Replacement Volume and 2011 Supplement)

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

18 **Article – Business Regulation**

19 11–509.

20 (a) A licensee shall pay to the Commission within [7] 10 days after each  
21 racing day the State tax imposed in this subtitle on the handle for that racing day.

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

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

3 11-812.

4 (a) A mile thoroughbred racing licensee operating a sending track shall pay  
5 to the Commission, within **[3] 10** days after each day of intertrack betting on  
6 thoroughbred racing at a receiving track, \$1,000 of the impact aid to be paid to  
7 political subdivisions for intertrack betting for that day under § 11-404(c) and (d) of  
8 this title.

9 (b) The licensee shall deduct from the takeout the payment under subsection  
10 (a) of this section and then shall allocate the rest of the takeout in the way normally  
11 applicable to racing at the sending track.

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

14 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
15 October 1, 2012.