

COMMITTEE/SUBCOMMITTEE AMENDMENT  
Bill No. PCS for CS/HB 1233 (2015)

Amendment No. 5

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	—	(Y/N)
ADOPTED AS AMENDED	—	(Y/N)
ADOPTED W/O OBJECTION	—	(Y/N)
FAILED TO ADOPT	—	(Y/N)
WITHDRAWN	—	(Y/N)
OTHER	—	

1 Committee/Subcommittee hearing bill: Finance & Tax Committee  
2 Representative Workman offered the following:

3  
4 **Amendment (with title amendment)**

5 Between lines 1510 and 1511, insert:

6 Section 25. Subsection (3) of section 551.106, Florida  
7 Statutes, is amended to read:

8 551.106 License fee; tax rate; penalties.—

9 (3) PAYMENT AND DISPOSITION OF TAXES.—

10 (a) Payment for the tax on slot machine revenues imposed  
11 by this section shall be paid to the division. The division  
12 shall deposit these sums with the Chief Financial Officer, to  
13 the credit of the Pari-mutuel Wagering Trust Fund. The slot  
14 machine licensee shall remit to the division payment for the tax  
15 on slot machine revenues. Such payments shall be remitted by 3  
16 p.m. Wednesday of each week for taxes imposed and collected for  
17 the preceding week ending on Sunday. Beginning on July 1, 2012,

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18 the slot machine licensee shall remit to the division payment  
19 for the tax on slot machine revenues by 3 p.m. on the 5th day of  
20 each calendar month for taxes imposed and collected for the  
21 preceding calendar month. If the 5th day of the calendar month  
22 falls on a weekend, payments shall be remitted by 3 p.m. the  
23 first Monday following the weekend. The slot machine licensee  
24 shall file a report under oath by the 5th day of each calendar  
25 month for all taxes remitted during the preceding calendar  
26 month. Such payments shall be accompanied by a report under oath  
27 showing all slot machine gaming activities for the preceding  
28 calendar month and such other information as may be prescribed  
29 by the division.

30 (b) Upon issuance of a license pursuant to s.  
31 551.104(2)(a)3. and the payment of slot machine revenue taxes by  
32 such licensees in accordance with s. 551.106(2), the division  
33 shall allocate 10 percent of such slot machine revenue tax  
34 payments to any thoroughbred permitholder that has conducted a  
35 full schedule of live races for fifteen consecutive years, that  
36 has never held a slot machine license, and that is located in a  
37 county in which Class III gaming is conducted on Indian Lands.  
38 The permitholder must use the allocation for thoroughbred racing  
39 purses and the operations of the permitholder's thoroughbred  
40 racing facility. If more than one permitholder is eligible for  
41 such an allocation, the division shall equally allocate such  
42 funds between eligible permitholders. The allocation or  
43 allocations made by the division for payment in accordance with

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44 this provision shall be deposited into the Pari-mutuel Wagering  
45 Trust Fund for immediate transfer by the Chief Financial Officer  
46 to any qualifying permitholders within 30 days after the  
47 conclusion of the state's fiscal year.

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**T I T L E A M E N D M E N T**

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Between lines 107 and 108, insert:

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551.106, F.S.; requiring the division to allocate ten percent of  
54 slot machine tax revenues received from certain permitholders to  
55 certain other permitholders for the purpose of funding purses  
56 and facility operations; amending s.