

2001 NY S.B. 5502

NEW YORK 224TH ANNUAL LEGISLATIVE SESSION

SENATE BILL 5502

STATE OF NEW YORK

5502--A

2001-2002 REGULAR SESSIONS

IN SENATE

JUNE 12, 2001

INTRODUCED BY SEN. LARKIN -- READ TWICE AND ORDERED PRINTED, AND WHEN PRINTED  
TO BE COMMITTED TO THE COMMITTEE ON RULES -- COMMITTEE DISCHARGED, BILL  
AMENDED, ORDERED REPRINTED AS AMENDED AND RECOMMITTED TO SAID COMMITTEE

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VERSION: Enacted

VERSION-DATE: July 13, 2001

SYNOPSIS: AN ACT to amend the racing, pari-mutuel wagering and breeding law, in relation to the disposition of pari-mutuel wagering pools and the **simulcasting** of out-of-state thoroughbred races when a **nonprofit** racing association is conducting a race meeting

NOTICE: [A> UPPERCASE TEXT WITHIN THESE SYMBOLS IS ADDED <A]  
[D> Text within these symbols is deleted <D]

TEXT: THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Paragraph a of subdivision 1 of section 229 of the racing, pari-mutuel wagering and breeding law, as amended by section 1 of part Z of chapter 407 of the laws of 1999, is amended to read as follows:

[D> a. <D] [A> (A) <A] Every **nonprofit** racing association authorized under this chapter to conduct pari-mutuel betting at a race meeting or races run thereat shall distribute all sums deposited in any pari-mutuel pool to the holders of winning tickets therein, provided such tickets be presented for payment before April first of the year following the year of their purchase, less seventeen per centum of the total deposits in pools resulting from on-track regular and multiple bets and twenty-five per centum of the total deposits in pools resulting from on-track exotic bets and thirty-six per centum of the total deposits in pools resulting from on-track super exotic bets, provided, however, that during the period July twenty-first, nineteen hundred ninety-five through [D> December thirty-first, two thousand seven <D] [A> JULY TWENTY-FOURTH, TWO THOUSAND ONE <A] , fifteen per centum of total deposits in pools resulting from on-track regular bets and twenty per centum of total deposits in pools resulting from on-track multiple bets [A> ; PROVIDED, HOWEVER, THAT DURING THE PERIOD JULY TWENTY-FIFTH, TWO THOUSAND ONE THROUGH JUNE THIRTIETH, TWO THOUSAND FOUR, FOURTEEN PER CENTUM OF TOTAL DEPOSITS IN POOLS RESULTING FROM ON-TRACK REGULAR BETS, SEVENTEEN AND ONE-HALF PER CENTUM OF THE TOTAL DEPOSITS IN POOLS RESULTING FROM ON-TRACK MULTIPLE BETS AND TWENTY PER CENTUM OF THE TOTAL DEPOSITS RESULTING FROM AN EXOTIC WAGER WHICH REQUIRES THE SELECTION OF THE WINNER OF SIX DESIGNATED PARI-MUTUEL RACES, ALSO KNOWN AS THE PICK SIX, UNLESS THERE IS A CARRY-OVER AS DEFINED BY THE RULES OF THE BOARD, <A] shall be retained by such **nonprofit** racing association plus the breaks. "Exotic bets" and "multiple bets" shall have the meanings set forth in section five hundred nineteen of this chapter. "Super exotic bets" shall have the meaning set forth in section three hundred one of this chapter. [A> FOR PURPOSES OF THIS SECTION, A "PICK SIX BET"

SHALL MEAN A SINGLE BET OR WAGER ON THE OUTCOMES OF SIX RACES. <A] The breaks are hereby defined as the odd cents over any multiple of five for payoffs greater than one dollar five cents but less than five dollars, over any multiple of ten for payoffs greater than five dollars but less than twenty-five dollars, over any multiple of twenty-five for payoffs greater than twenty-five dollars but less than two hundred fifty dollars, or over any multiple of fifty for payoffs over two hundred fifty dollars. Out of the amount so retained there shall be paid by such **nonprofit** racing association to the commissioner of taxation and finance, as a reasonable tax by the state for the privilege of conducting pari-mutuel betting on the races run at the race meetings held by such **nonprofit** racing association, the following percentages of the total pool for regular and multiple bets five per centum of regular bets and four per centum of multiple bets plus twenty per centum of the breaks; for exotic wagers seven and one-half per centum plus twenty per centum of the breaks, and for super exotic bets seven and one-half per centum plus fifty per centum of the breaks. For the period June first, nineteen hundred ninety-five through September ninth, nineteen hundred ninety-nine, such tax on regular wagers shall be three per centum and such tax on multiple wagers shall be two and one-half per centum, plus twenty per centum of the breaks. For the period September tenth, nineteen hundred ninety-nine through March thirty-first, two thousand one, such tax on all wagers shall be two and sixtenths per centum and for the period April first, two thousand one through December thirty-first, two thousand seven, such tax on all wagers shall be one and six-tenths per centum, plus, in each such period, twenty per centum of the breaks. Payment to the New York state thoroughbred breeding and development fund by such association shall be one-half of one per centum of total daily on-track pari-mutuel pools resulting from regular, multiple and exotic bets and three per centum of super exotic bets provided, however, that for the period September tenth, nineteen hundred ninety-nine through March thirty-first, two thousand one, such payment shall be six-tenths of one [D] per centum <D] [A] PER CENTUM <A] of regular, multiple and exotic pools and for the period April first, two thousand one through December thirty-first, two thousand seven, such payment shall be seven-tenths of one per centum of such pools.

Section 2. Paragraph c of subdivision 2 of section 229 of the racing, parimutuel wagering and breeding law, as amended by section 2 of part Z of chapter 407 of the laws of 1999, is amended to read as follows:

c. An amount equal to three per centum of the total pools resulting from on-track regular bets and an amount equal to four per centum of the total pools resulting from on-track multiple and exotic bets, and twelve per centum of the total pools resulting from super exotic bets shall be used exclusively for purses (including stakes, premiums and prizes) awarded in races conducted by such association provided, however, that during the period June first, nineteen hundred ninety-five through September ninth, nineteen hundred ninety-nine, such amounts for on-track regular and on-track multiple bets shall be two and thirty-five hundredths per centum and five and one-half per centum, respectively. During the period September tenth, nineteen hundred ninety-nine through March thirty-first, two thousand one, such amounts for on-track regular, multiple and exotic bets shall be five and four hundredths per centum and for the period April first, two thousand one through [D] December thirty-first, two thousand seven <D] [A] JULY TWENTY-FOURTH, TWO THOUSAND ONE AND AFTER JUNE THIRTIETH, TWO THOUSAND FOUR <A] , such amount for such bets shall be five and ninety-four hundredths per centum [A] AND ON AND AFTER JULY TWENTY-FIFTH, TWO THOUSAND ONE THROUGH JUNE THIRTIETH, TWO THOUSAND FOUR, SUCH AMOUNTS FOR ALL ON-TRACK BETS SHALL BE FIVE AND FORTY HUNDREDTHS PER CENTUM <A] . Any portion of said per centum not so used during any year shall be so used during the following year, failing which it shall be payable to the commissioner as additional tax. Such additional tax shall be payable on or before April first in the year following the year in which it is not so used and the provisions of paragraph a of this subdivision shall be applicable thereto except as to the time of payment.

Section 3. The opening paragraph of section 527 of the racing, pari-mutuel wagering and breeding law, as amended by section 3 of part E of chapter 56 of the laws of 1998, is amended to read as follows:

Each regional corporation conducting off-track betting shall distribute all sums deposited in any pari-mutuel pool through such corporation to the holders of winning tickets therein, providing such tickets be presented for payment prior to April first of the year following the year of their purchase, less seventeen per centum of the total deposits in pools resulting from regular bets, less nineteen per centum of the total deposits in pools resulting from multiple bets except such pools on races conducted by a **nonprofit** racing association which shall be seventeen per centum, less twenty-five per centum of the total deposits in pools resulting from exotic bets, and less thirty-six per centum of the total deposits in pools resulting from super exotic bets plus the breaks; less an additional two per centum of the total deposits in all pools of bets on thoroughbred races conducted by a thoroughbred track in the Catskill region conducting a mixed meeting. The board may approve an application from any regional off-track betting corporation to reduce the retained percentages from any regional harness track as herein required by no more than six percentage points for each pari-mutuel pool resulting from regular, multiple or exotic bets. Provided, however, from July twenty-first, nineteen hundred ninety-five through [D] June thirtieth, two thousand two <D] [A] JULY TWENTY-FOURTH, TWO THOUSAND ONE <A] , all such regional corporations shall retain fifteen percent of the total deposits in pools resulting from regular bets and twenty percent of the total deposits in pools resulting from multiple bets plus the breaks on races conducted by a **nonprofit** racing association. [A] PROVIDED, HOWEVER, FOR THE PERIOD JULY TWENTY-FIFTH, TWO THOUSAND ONE THROUGH JUNE THIRTIETH, TWO THOUSAND FOUR ALL SUCH REGIONAL CORPORATIONS SHALL RETAIN FOURTEEN PER CENTUM OF THE TOTAL DEPOSITS IN POOLS RESULTING FROM REGULAR BETS, SEVENTEEN AND ONE-HALF PER CENTUM OF THE TOTAL DEPOSITS IN POOLS RESULTING FROM MULTIPLE BETS AND TWENTY PER CENTUM OF THE TOTAL DEPOSITS IN POOLS RESULTING FROM AN EXOTIC WAGER WHICH REQUIRES THE SELECTION OF THE WINNER OF SIX DESIGNATED PARI-MUTUEL RACES ALSO KNOWN AS THE PICK SIX UNLESS THERE IS A CARRY-OVER AS DEFINED BY THE RULES OF THE BOARD, PLUS THE BREAKS ON RACES CONDUCTED BY A **NONPROFIT** RACING ASSOCIATION. <A]

Section 4. Paragraph b of subdivision 3 of section 527 of the racing, pari-mutuel wagering and breeding law, as amended by section 4 of part E of chapter 56 of the laws of 1998, is amended to read as follows:

b. In addition to any other amount required by this section, of the portion of commissions retained by a regional corporation, an amount equal to one and eighty-five hundredths per centum of regular pools and an amount equal to two and thirty-five hundredths per centum of multiple pools and two and thirty-five hundredths per centum of exotic pools derived from wagers on races conducted by a **nonprofit** racing association shall be paid to such **nonprofit** racing association to be used exclusively for the purpose of increasing purses, including stakes, premiums and prizes. [A] PROVIDED, HOWEVER, FOR THE PERIOD JULY TWENTY-FIFTH, TWO THOUSAND ONE THROUGH JUNE THIRTIETH, TWO THOUSAND FOUR, A REGIONAL CORPORATION FOR THE NEW YORK CITY, NASSAU, SUFFOLK OR CATSKILL REGION SHALL PAY, OF THE PORTION OF THE COMMISSIONS RETAINED BY SUCH REGIONAL CORPORATION ON ALL POOLS, AN AMOUNT EQUAL TO SIX AND FIFTY HUNDREDTHS PER CENTUM TO SUCH **NONPROFIT** RACING ASSOCIATION OF WHICH THREE AND EIGHTY HUNDREDTHS PER CENTUM SHALL BE USED EXCLUSIVELY FOR THE PURPOSE OF INCREASING PURSES, INCLUDING STAKES, PREMIUMS AND PRIZES. PROVIDED, FURTHER FOR THE PERIOD JULY TWENTY-FIFTH, TWO THOUSAND ONE THROUGH JUNE THIRTIETH, TWO THOUSAND FOUR A REGIONAL CORPORATION FOR THE CAPITAL OR WESTERN REGION SHALL PAY TO SUCH **NONPROFIT** RACING ASSOCIATION OF THE PORTION OF THE COMMISSIONS RETAINED BY SUCH REGIONAL CORPORATION ON ALL POOLS WHEN THERE IS A REGIONAL MEETING, AN AMOUNT EQUAL TO THREE AND EIGHTY-FIVE HUNDREDTHS OF WHICH TWO AND EIGHTY-FIVE HUNDREDTHS SHALL BE USED EXCLUSIVELY FOR THE PURPOSE OF INCREASING PURSES, INCLUDING STAKES, PREMIUMS AND PRIZES. AN ADDITIONAL TWO AND SIXTY-FIVE HUNDREDTHS SHALL BE PAID TO THE REGIONAL HARNESS TRACK. WHEN THERE IS NO REGIONAL MEETING, AN AMOUNT EQUAL TO FOUR AND SIXTY-FIVE HUNDREDTHS SHALL BE PAID TO SUCH **NONPROFIT** RACING ASSOCIATION OF WHICH TWO AND NINETY HUNDREDTHS SHALL BE USED EXCLUSIVELY FOR THE PURPOSE OF INCREASING PURSES, INCLUDING STAKES, PREMIUMS AND PRIZES. AN ADDITIONAL ONE AND EIGHTY-FIVE HUNDREDTHS SHALL BE PAID TO THE REGIONAL HARNESS TRACK. <A] In addition to any other amounts required to be paid to a **non-profit**

racing association, for the period July twenty-first, nineteen hundred ninety-five through [D> June thirtieth, two thousand two <D] [A> JULY TWENTY-FOURTH, TWO THOUSAND ONE <A] , an additional one and twenty-five hundredths per centum of multiple pools derived from wagers on races conducted by a **nonprofit** racing association shall be paid to such association for its own use and purposes. Any portion of said amount not so used during any year shall be used during the following year, failing which it shall be returned to the regional corporation on or before April first in the year following the year in which it is not so used to be distributed to the participating local governments.

Section 5. Paragraph b of subdivision 3 of section 527 of the racing, pari-mutuel wagering and breeding law is amended to read as follows:

b. In addition to any other amount required by this section, of the portion of commissions retained by a regional corporation, an amount equal to one and one-quarter per centum of regular and multiple pools and three-quarters of one per centum of exotic pools derived from wagers on races conducted by a **nonprofit** racing association shall be paid to such **nonprofit** racing association to be used exclusively for the purpose of increasing purses, including stakes, premiums and prizes. [A> PROVIDED, HOWEVER, FOR THE PERIOD JULY TWENTY-FIFTH, TWO THOUSAND ONE THROUGH JUNE THIRTIETH, TWO THOUSAND FOUR, IF A REGIONAL CORPORATION FOR THE NEW YORK CITY, NASSAU, SUFFOLK OR CATSKILL REGION SHALL PAY, OF THE PORTION OF THE COMMISSIONS RETAINED BY SUCH REGIONAL CORPORATION ON ALL POOLS, AN AMOUNT EQUAL TO SIX AND FIFTY HUNDREDTHS PER CENTUM TO SUCH **NONPROFIT** RACING ASSOCIATION OF WHICH THREE AND EIGHTY HUNDREDTHS PER CENTUM SHALL BE USED EXCLUSIVELY FOR THE PURPOSE OF INCREASING PURSES, INCLUDING STAKES, PREMIUMS AND PRIZES. PROVIDED, FURTHER THAT FOR THE PERIOD JULY TWENTY-FIFTH, TWO THOUSAND ONE THROUGH JUNE THIRTIETH, TWO THOUSAND FOUR A REGIONAL CORPORATION FOR THE CAPITAL OR WESTERN REGION SHALL PAY TO SUCH **NONPROFIT** RACING ASSOCIATION OF THE PORTION OF THE COMMISSIONS RETAINED BY SUCH REGIONAL CORPORATION ON ALL POOLS WHEN THERE IS A REGIONAL MEETING, AN AMOUNT EQUAL TO THREE AND EIGHTY-FIVE HUNDREDTHS OF WHICH TWO AND FIFTY HUNDREDTHS SHALL BE USED EXCLUSIVELY FOR THE PURPOSE OF INCREASING PURSES, INCLUDING STAKES, PREMIUMS AND PRIZES. AN ADDITIONAL TWO AND SIXTY-FIVE HUNDREDTHS SHALL BE PAID TO THE REGIONAL HARNESS TRACK. WHEN THERE IS NO REGIONAL MEETING, AN AMOUNT EQUAL TO FOUR AND SIXTY-FIVE HUNDREDTHS SHALL BE PAID TO SUCH **NONPROFIT** RACING ASSOCIATION OF WHICH TWO AND NINETY HUNDREDTHS SHALL BE USED EXCLUSIVELY FOR THE PURPOSE OF INCREASING PURSES, INCLUDING STAKES, PREMIUMS AND PRIZES. AN ADDITIONAL ONE AND EIGHTY-FIVE HUNDREDTHS SHALL BE PAID TO THE REGIONAL HARNESS TRACK. <A] Any portion of said amount not so used during any year shall be used during the following year, failing which it shall be returned to the regional corporation on or before April first in the year following the year in which it is not so used to be distributed to the participating local governments.

Section 6. The racing, pari-mutuel wagering and breeding law is amended by adding a new section 1017-b to read as follows:

[A> SECTION 1017-B. DISTRIBUTION. NOTWITHSTANDING ANY OTHER PROVISION OF THIS CHAPTER, FOR THE PERIOD JULY TWENTY-FIFTH, TWO THOUSAND ONE THROUGH SEPTEMBER FIRST, TWO THOUSAND THREE, WHEN A **NONPROFIT** RACING ASSOCIATION IS CONDUCTING A RACE MEETING WITHIN THE STATE AT SARATOGA RACE COURSE, EVERY OFF-TRACK BETTING CORPORATION BRANCH OFFICE AND EVERY **SIMULCASTING** FACILITY LICENSED IN ACCORDANCE WITH SECTION ONE THOUSAND SEVEN (THAT HAS ENTERED INTO A WRITTEN AGREEMENT WITH SUCH FACILITY'S REPRESENTATIVE HORSEMEN'S ORGANIZATION AS APPROVED BY THE BOARD), ONE THOUSAND EIGHT OR ONE THOUSAND NINE OF THIS ARTICLE SHALL BE AUTHORIZED TO ACCEPT WAGERS AND DISPLAY THE LIVE SIMULCAST SIGNAL FROM NO MORE THAN TWO THOROUGHBRED TRACKS LOCATED IN ANOTHER STATE, PROVIDED THAT SUCH FACILITY SHALL ACCEPT WAGERS ON RACES RUN AT ALL IN-STATE THOROUGHBRED TRACKS WHICH ARE CONDUCTING RACING PROGRAMS SUBJECT TO THE FOLLOWING PROVISIONS; PROVIDED, HOWEVER, NO SUCH WRITTEN AGREEMENT SHALL BE REQUIRED OF A **NONPROFIT** RACING ASSOCIATION LICENSED IN ACCORDANCE WITH SECTION ONE THOUSAND SEVEN OF THIS ARTICLE. <A]

[A> EVERY FACILITY AUTHORIZED TO ACCEPT WAGERS ON OUT-OF-STATE TRACKS SHALL DISTRIBUTE ALL SUMS DEPOSITED IN ANY PARI-MUTUEL POOL TO THE HOLDER OF WINNING TICKETS THEREIN, PROVIDED SUCH TICKETS ARE PRESENTED FOR PAYMENT PRIOR TO APRIL

FIRST OF THE YEAR FOLLOWING THE YEAR OF THEIR PURCHASE, THE RETENTION RATES AND BREAKS SHALL BE AS PRESCRIBED BY ANOTHER STATE OR COUNTRY PURSUANT TO SECTION NINE HUNDRED SEVEN OF THIS CHAPTER. <A]

[A> 1. OF THE SUMS SO RETAINED, THE APPLICABLE TAX RATES SHALL BE AS SET FORTH IN THIS PARAGRAPH PLUS FIFTY PERCENT OF THE BREAKS; PROVIDED, HOWEVER, FIFTY PERCENT OF THE BREAKS ACCRUING FROM AN OFF-TRACK BETTING CORPORATION LICENSED IN ACCORDANCE WITH SECTION ONE THOUSAND EIGHT OF THIS ARTICLE AND FROM SIMULCAST THEATRES LICENSED IN ACCORDANCE WITH SECTION ONE THOUSAND NINE OF THIS ARTICLE, SHALL BE PAID TO THE AGRICULTURE AND NEW YORK STATE **HORSE** BREEDING AND DEVELOPMENT FUND. <A]

[A> 2. OF THE SUMS SO RETAINED, ONE-HALF OF ONE PER CENTUM OF ALL WAGERS SHALL BE PAID TO THE NEW YORK STATE THOROUGHBRED BREEDING AND DEVELOPMENT FUND, EXCEPT THAT OF THE SUMS SO RETAINED ON SUCH WAGERS AT LICENSED HARNESS TRACKS, ONE-HALF OF ONE PER CENTUM SHALL BE PAID TO THE AGRICULTURE AND NEW YORK STATE **HORSE** BREEDING AND DEVELOPMENT FUND. <A]

[A> 3. DISTRIBUTION OF WAGERS PLACED ON OUT-OF-STATE THOROUGHBRED TRACKS AT FACILITIES LICENSED IN ACCORDANCE WITH SECTION ONE THOUSAND EIGHT OR ONE THOUSAND NINE OF THIS ARTICLE. <A]

[A> THE FOLLOWING PERCENTAGES OF THE SUMS SO RETAINED ON DAYS WHEN A **NONPROFIT** RACING ASSOCIATION IS CONDUCTING A MEETING WITHIN THE STATE <A]

	[A> REGULAR BETS	MULTIPLE BETS	EXOTIC BETS	SUPER EXOTIC BETS	
STATE TAX	.25	.25	.25	.25	<A]

[A> THOROUGHBRED RACING ASSOCIATION OR CORPORATION	.50	.50	.50	.50	<A]
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[A> THOROUGHBRED RACING ASSOCIATION OR CORPORATION PAYMENTS TO PURSES	.50	.50	.50	.50	<A]
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[A> <b>NONPROFIT</b> RACING ASSOCIATION	3.25	3.25	3.25	3.25	<A]
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[A> <b>NONPROFIT</b> RACING ASSOCIATION PAYMENTS TO PURSES	3.25	3.25	3.25	3.25	<A]
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[A> 4. PAYMENTS TO PURSES AS REQUIRED PURSUANT TO PARAGRAPHS C AND D OF THIS SUBDIVISION SHALL BE PAID TO THE THOROUGHBRED RACING ASSOCIATION OR CORPORATION, OR TO THE **NONPROFIT** RACING ASSOCIATION TO BE USED EXCLUSIVELY FOR THE PURPOSE OF INCREASING PURSES, INCLUDING STAKES, PREMIUMS AND PRIZES. <A]

[A> 5. FOR WAGERS PLACED ON AN OUT-OF-STATE TRACK AT A **NONPROFIT** RACING ASSOCIATION THE STATE TAX SHALL BE ONE-QUARTER OF ONE PERCENT OF ALL WAGERS AND THREE AND ONE-QUARTER OF ONE PERCENT SHALL BE UTILIZED BY A **NONPROFIT** RACING ASSOCIATION EXCLUSIVELY FOR THE PURPOSE OF INCREASING PURSES, INCLUDING STAKES, PREMIUMS AND PRIZES IDENTIFIED TO SUMS RETAINED FOR EACH TYPE OF ON-TRACK WAGER. <A]

[A> 6. THE FOLLOWING PERCENTAGES OF THE DISTRIBUTION OF WAGERS PLACED ON OUT-OF-STATE THOROUGHBRED TRACKS AT FACILITIES LICENSED IN ACCORDANCE WITH SECTION ONE THOUSAND SEVEN OF THIS ARTICLE. OF THE SUMS SO RETAINED ON DAYS WHEN A **NONPROFIT** RACING ASSOCIATION IS CONDUCTING A MEETING WITHIN THE STATE <A]

	[A> REGULAR BETS	MULTIPLE BETS	EXOTIC BETS	SUPER EXOTIC BETS	
STATE TAX	.25	.25	.25	.25	<A]

[A> THOROUGHBRED  
RACING ASSOCIATION  
OR CORPORATION .50 .50 .50 .50 <A]

[A> THOROUGHBRED  
RACING ASSOCIATION  
OR CORPORATION  
PAYMENTS TO PURSES .50 .50 .50 .50 <A]

[A> **NONPROFIT** RACING  
ASSOCIATION 2 2 2 2 <A]

[A> **NONPROFIT** RACING  
ASSOCIATION PAYMENTS  
TO PURSES 2 2 2 2 <A]

Section 7. The opening paragraph of subdivision 1 of section 1017 of the racing, pari-mutuel wagering and breeding law, as amended by section 10 of part E of chapter 56 of the laws of 1998, is amended to read as follows:

The provisions of this section shall govern the **simulcasting** of races conducted at thoroughbred tracks located in another state or country on any day during which a **non**-profit racing association is not conducting a race meeting in Saratoga county at Saratoga thoroughbred racetrack until June thirtieth, two thousand two. Every off-track betting corporation branch office and every **simulcasting** facility licensed in accordance with section one thousand seven that have entered into a written agreement with such facility's representative horsemen's organization as approved by the board, one thousand eight or one thousand nine of this article shall be authorized to accept wagers and display the live fullcard simulcast signal, except as provided in clause (D) of subparagraph four and clause (E) of subparagraph six of paragraph b of this subdivision, from up to two thoroughbred tracks (which may include quarter **horse** or mixed meetings provided that all such wagering on such races shall be construed to be thoroughbred races) located in another state or foreign country [A> EXCEPT THAT DURING THE PERIOD FROM JANUARY FIFTEENTH, TWO THOUSAND TWO THROUGH APRIL FIFTEENTH, TWO THOUSAND TWO, FROM JANUARY FIFTEENTH, TWO THOUSAND THREE THROUGH APRIL FIFTEENTH, TWO THOUSAND THREE, AND FROM JANUARY FIFTEENTH, TWO THOUSAND FOUR THROUGH APRIL FIFTEENTH, TWO THOUSAND FOUR, **SIMULCASTING** SHALL BE AUTHORIZED FROM UP TO THREE THOROUGHBRED TRACKS LOCATED IN ANOTHER STATE OR FOREIGN COUNTRY, <A] subject to the following provisions; provided, however, no such written agreement shall be required of a **non**-profit racing association licensed in accordance with section one thousand seven of this article:

Section 8. Section 1017-a of the racing, pari-mutuel wagering and breeding law, as added by chapter 445 of the laws of 1997, is amended to read as follows:

Section 1017-a. Out-of-state or out-of-country races. [A> 1. <A] All licensed simulcast facilities may accept wagers and display the signal of out-of-state or out-of-country thoroughbred tracks following the conclusion of a regularly scheduled race program conducted by a **non**-profit racing association or a thoroughbred racing association or corporation until 7:30 P.M., and after 11:59 P.M. but prior to the commencement of an in-state thoroughbred track's next calendar day race program. Upon approval from the board, if a **non**-profit racing association is not conducting a race program, such **simulcasting** shall commence at the approximate time such association's regularly scheduled race program concludes. Any such out-of-state or out-of-country signal and wagers shall not be accepted past 7:30 P.M. and before 11:59 P.M. Such **simulcasting** may include mixed meetings if such meetings are integral to such racing programs and all such wagering on such races shall be construed to be thoroughbred races. For facilities located within the special betting district, such approval shall also be required from a thoroughbred racing association or corporation during the period a racing program is being conducted at such track. Such approval shall not be required on any day such thoroughbred racing association or corporation is also accepting an out-of-state or out-of-country signal and wager, as

authorized by this section. The provisions of section one thousand seventeen of this article shall be applicable to the conduct of such **simulcasting** and the provisions of clauses (A) and (B) of subparagraph four of paragraph b of subdivision one of section ten hundred seventeen of this article shall apply to those facilities licensed in accordance with sections ten hundred eight and ten hundred nine of this article and the provisions of clauses (A) and (B) of subparagraph (6) of paragraph b of subdivision one of section ten hundred seventeen of this article shall apply to those facilities licensed in accordance with section ten hundred seven of this article, when such provisions are in full force and effect pursuant to such section. Provided, however, the provisions of section ten hundred fifteen of this article shall be applicable to the conduct of such **simulcasting**, when such provisions are in full force and effect pursuant to such section.

[A> 2. FOR THE PERIOD COMMENCING SEPTEMBER FOURTH, TWO THOUSAND ONE THROUGH JUNE THIRTIETH, TWO THOUSAND FOUR ON ANY DAY ON WHICH A **NONPROFIT** RACING ASSOCIATION CONDUCTING RACING AT BELMONT PARK SCHEDULES A RACING PROGRAM WHICH COMMENCES LATER THAN ONE-THIRTY POST MERIDIAN, THE **SIMULCASTING** PROGRAM AUTHORIZED BY SUBDIVISION ONE OF THIS SECTION SHALL COMMENCE AT FIVE-THIRTY POST MERIDIAN AND WILL BE LIMITED TO THE ACCEPTANCE OF WAGES AND DISPLAYING THE SIGNAL OF ONE OUT-OF-STATE OR OUT-OF-COUNTRY THOROUGHBRED TRACK. <A]

Section 9. Subparagraph 4 of paragraph b of subdivision 1 of section 1017 of the racing, pari-mutuel wagering and breeding law, as added by chapter 445 of the laws of 1997, is amended to read as follows:

(4) Distribution of wagers placed on the second [A> AND THIRD <A] out-of-state thoroughbred track at facilities licensed in accordance with sections 1008 and 1009 of this chapter.

(A) Of the sums so retained on days when a **non-profit** racing association is not conducting a race meeting within the state and a thoroughbred racing association or corporation is conducting a race meeting

	Regular bets	Multiple bets	Exotic bets	Super-exotic bets
State Tax	1.00	1.00	1.00	1.00
Thoroughbred Racing association or corporation payments to purses	2.00	2.00	2.00	2.50
<b>Nonprofit</b> racing association	1.00	1.00	1.00	1.00
<b>Nonprofit</b> racing association payments to purses	2.00	2.00	2.50	4.00

[A> THE STATE TAX ON SUCH THIRD OUT-OF-STATE TRACK SHALL BE .25 PER CENTUM OF ALL WAGERS. <A]

(B) Of the sums so retained on days when a **non-profit** racing association is conducting a race meeting within the state

	Regular bets	Multiple bets	Exotic bets	Super-exotic bets
State Tax	0.50	0.50	0.50	0.50
Thoroughbred racing				

association or corporation	0.50	0.25	0.50	0.50
Thoroughbred racing association or corporation payments to purses	0.50	0.25	0.50	0.50
<b>Nonprofit</b> racing association	2.25	2.25	2.00	2.50
<b>Nonprofit</b> racing association payments to purses	2.25	3.25	3.00	4.50

[A> THE STATE TAX ON SUCH THIRD OUT-OF-STATE TRACK SHALL BE .25 PER CENTUM OF ALL WAGERS. <A]

(C) Payments to purses as required under (A) and (B) of this subparagraph shall be paid to the thoroughbred racing association or corporation or to the **non**-profit racing association to be used exclusively for the purpose of increasing purses, including stakes, premiums and prizes.

(D) On days when no thoroughbred track is conducting a race meeting, facilities licensed in accordance with sections 1008 and 1009 of this chapter are authorized to accept the simulcast signal from more than two out-of-state thoroughbred tracks. The distribution of wagers on such out-of-state thoroughbred track or tracks shall be in accordance with clause (B) of this subparagraph.

Section 10. Subparagraph 6 of paragraph b of subdivision 1 of section 1017 of the racing, pari-mutuel wagering and breeding law, as added by chapter 445 of the laws of 1997 and clause (G) as amended by chapter 484 of the laws of 2000, is amended to read as follows:

(6) Distribution of wagers placed on the second [A> AND THIRD <A] out-of-state thoroughbred track at facilities licensed in accordance with section 1007 of this chapter.

(A) Of the sums so retained on days when a **non**-profit racing association is not conducting a race meeting within the state and a thoroughbred racing association or corporation is conducting a race meeting

	Regular bets	Multiple bets	Exotic bets	Super-exotic bets
State Tax	1.00	1.00	1.00	1.00
Thoroughbred Racing association or corporation payments to purses	1.00	1.00	1.00	1.25
<b>Nonprofit</b> racing association	0.50	0.50	0.50	0.50
<b>Nonprofit</b> racing association payments to purses	1.00	1.00	1.25	2.00

[A> THE STATE TAX ON SUCH THIRD OUT-OF-STATE TRACK SHALL BE .25 PER CENTUM OF ALL WAGERS. <A]

(B) Of the sums so retained on days when a **non**-profit racing association is conducting a race meeting within the state

	Regular bets	Multiple bets	Exotic bets	Super- exotic bets
State Tax	0.50	0.50	0.50	0.50
Thoroughbred Racing association or corporation	0.25	0.25	0.25	0.25
Thoroughbred Racing association or corporation payments to purses	0.25	0.25	0.25	0.25
<b>Nonprofit</b> racing association	1.25	1.25	1.00	1.25
<b>Nonprofit</b> racing association payments to purses	1.25	2.00	1.50	2.25

[A> THE STATE TAX ON SUCH THIRD OUT-OF-STATE TRACK SHALL BE .25 PER CENTUM OF ALL WAGERS. <A]

(C) Payments to purses as required under (A) and (B) of this subparagraph shall be paid to the thoroughbred racing association or corporation or to the **non**-profit racing association to be used exclusively for the purpose of increasing purses, including stakes, premiums and prizes.

(D) For wagers placed at a **non**-profit racing association or a thoroughbred racing association or corporation the state tax shall be the amounts specified in (A) and (B) of this subparagraph and retention thereafter shall be identical to sums retained for each type of on-track wager.

(E) On days when no thoroughbred track is conducting a race meeting, facilities licensed in accordance with section 1007 of this chapter are authorized to accept the simulcast signal from more than two out-of-state thoroughbred tracks. The distribution of wagers on such out-of-state thoroughbred track or tracks shall be in accordance with clause (B) of this subparagraph.

(F) On days when a **non**-profit racing association is not conducting a race meeting and when a licensed harness track is neither accepting wagers nor displaying the signal from an in-state thoroughbred corporation or association or an out-of-state thoroughbred track:

(i) Such licensed regional harness track shall receive in lieu of any other payments on wagers placed at off-track betting facilities outside the special betting district on races conducted by an in-state thoroughbred racing corporation, two and eight-tenths percent on regular and multiple bets during a regional meeting and one and nine-tenths percent of such bets if there is no regional meeting and four and eight-tenths percent on exotic bets on days on which there is a regional meeting and three and four-tenths percent of such bets if there is no regional meeting.

(ii) Such licensed regional harness track shall receive one and one-half per centum on total regional handle on races conducted at out-of-state or out-of-country thoroughbred tracks.

(iii) In those regions in which there is more than one licensed regional harness track, if no track is accepting wagers or displaying the live simulcast signal from the out-of-state track, the total sum shall be divided among the tracks in proportion to the ratio the wagers placed on races conducted by each track bears to the corporation's total in-region harness handle. If one or more tracks are accepting wagers or displaying the live simulcast signal, the total

amount shall be divided among those tracks not accepting wagers or displaying the simulcast signal for an out-of-state track or in-state thoroughbred corporation or association.

(G) Of the sums retained by a licensed harness facility, fifty percent shall be used exclusively for purses awarded in races conducted by such licensed facility and the remaining fifty percent shall be retained by such licensed facility for its general purposes, provided, however, that in a harness special betting district the portion of the sums retained by a licensed harness facility to be used for purses or the methodology for calculating the amount to be used for purses may be specified in a written contract between a harness racing association or corporation and its representative horsemen's association.

Section 11. This act shall take effect immediately, provided that the amendments to paragraph b of subdivision 3 of section 527 of the racing, pari-mutuel wagering and breeding law, made by section four of this act, shall not affect the expiration and repeal of such paragraph pursuant to section 32 of chapter 281 of the laws of 1994, as amended, and shall expire and be deemed repealed therewith, whereupon section five of this act shall take effect.

SPONSOR: Larkin