

AMENDMENTS TO LB876

(Amendments to E&R amendments, ER162)

Introduced by Briese, 41.

1 1. Strike section 6 and insert the following new section:

2 Sec. 6. Section 2-1208, Revised Statutes Supplement, 2021, is
3 amended to read:

4 2-1208 (1)(a) For all race meetings, every corporation or
5 association licensed under the provisions of sections 2-1201 to 2-1218
6 relating to horseracing shall pay the tax imposed by section 2-1208.01
7 and shall also pay to the commission:

8 (i) Beginning on the effective date of this act through June 30,
9 2023, the sum of sixty-four one hundredths of one percent of the gross
10 sum wagered by the parimutuel method at each licensed racetrack enclosure
11 during the calendar year; -

12 (ii) Beginning July 1, 2023, through June 30, 2024, the sum of one
13 percent of the gross sum wagered by the parimutuel method at the licensed
14 racetrack enclosure during the previous calendar year; and

15 (iii) Beginning July 1, 2024, and each year thereafter, the sum of
16 two percent of the gross sum wagered by the parimutuel method at the
17 licensed racetrack enclosure during the previous calendar year.

18 (b) For race meetings devoted principally to running live races, the
19 licensee shall pay to the commission the sum of ~~one hundred~~ fifty dollars
20 for each live racing day that the licensee serves as the host track for
21 intrastate simulcasting and ~~fifty twenty-five~~ dollars for any other live
22 racing day.

23 (2) No other license tax, permit tax, occupation tax, or excise tax
24 or racing fee, except as provided in this section and in sections 2-1203
25 and 2-1208.01, relating to horseracing shall be levied, assessed, or
26 collected from any such licensee by the state or by any county, township,

- 1 district, city, village, or other governmental subdivision or body having
- 2 power to levy, assess, or collect any such tax or fee.