

WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1959

ENROLLED

SENATE BILL NO. 319

(By Mr. Gavin & Mr. Hedrick)

PASSED March 14 1959

In Effect July 1, 1959 Passage



Filed in Office of the Secretary of State
of West Virginia **MAR 20 1959**
JOE F. BURDETT
SECRETARY OF STATE

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Senate Bill No. 319

(By MR. GAINER AND MR. HEDRICK)

[Passed March 14, 1959; in effect July 1, 1959.]

AN ACT to amend and reenact sections seven and nine, article twenty-three, chapter nineteen of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to taxes to be paid by and the financial responsibility of licensees conducting horse racing within the state, and to the regulation and control of horse racing .

Be it enacted by the Legislature of West Virginia:

That sections seven and nine, article twenty-three, chapter nineteen of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

Section 7. *Per Diem Tax on Tracks; Tax on Pool Contribution and Breakage; How Taxes Paid; Financial Respon-*

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3 *sibility of Licensees.*—A person operating any horse race
4 track one mile or more in length shall pay each day upon
5 which horse races are run a license tax of five hundred
6 dollars; any race track less than one mile in length shall
7 pay for each day upon which horse races are run a license
8 tax of two hundred fifty dollars: *Provided*, That the per
9 diem tax shall not apply to horse shows or county fairs
10 at which racing is conducted for not more than six days.
11 Any person licensed by the commission to conduct racing
12 and to permit and conduct pari-mutuel wagering under
13 this article shall, in addition to the aforementioned tax,
14 pay to the racing commission of the state of West Virginia
15 a tax of five and three-fourths per cent of the total contri-
16 bution to all parimutuel pools conducted or made at any
17 and every race meeting licensed under this article: *Pro-*
18 *vided, however*, That on and after the first day of July,
19 one thousand nine hundred sixty, said tax shall be re-
20 duced to five per cent of said contribution. Such pay-
21 ments shall be made to the commission or its agent after
22 the last race on each day and every day of each and every
23 race meeting, and shall be made from all contributions to

24 all pari-mutuel pools to each and every race of the day,
25 which payment shall be deposited with the treasurer of
26 the state of West Virginia to the credit of the general
27 revenue fund.

28 Any person making application for a license for a meet-
29 ing to be held on any track in the state of West Virginia,
30 shall, when required, furnish satisfactory evidence to the
31 commission of his or their ability to pay license fees,
32 purses, salaries of officials and other expenses incident to
33 the meeting. In the event the applicant is not able to fur-
34 nish such satisfactory evidence of his or their ability to
35 pay such expenses and fees, then the commission may re-
36 quire bond or other adequate security for not more than
37 four successive days before such license is issued.

Sec. 9. *Only Pari-Mutuel System of Wagering Permitted; Minors; Auditor.*—A person licensed by the commis-
2 sion shall permit only the pari-mutuel system of wager-
3 ing within the enclosure at which horse racing is held,
4 and the commission deducted by the licensee from the
5 said pari-mutuel pools shall not exceed fourteen and
6 three-fourths per cent of the total pari-mutuel pools for
7

8 the day, including the license fee of the gross amount
9 handled hereinbefore provided for, plus the breakage,
10 which shall be made and calculated to the dime. Such
11 breakage shall be retained by the licensee: *Provided,*
12 *however,* That on and after the first day of July, one
13 thousand nine hundred sixty, the said commission so de-
14 ducted shall not exceed fourteen per cent.

15 No holder of such license shall permit or allow any per-
16 son under the age of twenty-one years to wager thereat,
17 knowing or having reason to believe that such person is
18 under the age of twenty-one years. Any violation of this
19 paragraph shall be punishable by revocation of license.

20 An auditor of pari-mutuel pools shall be appointed by
21 the commission and shall be compensated by said commis-
22 sion. He shall be an experienced public accountant. Said
23 auditor shall have free access to the space or enclosure
24 where the pari-mutuel pool system of wagering is con-
25 ducted or calculated at any race meeting to which he shall
26 be assigned for the purpose of ascertaining whether or not
27 said licensee is retaining only the commission provided
28 for in said section. He shall also, for the same purposes

29 only, have full and free access to all records and papers
30 pertaining to such pari-mutuel pool system of wagering,
31 and shall report to the commission in writing, under oath,
32 whether or not the licensee has retained any commissions
33 in excess of those permitted under this article.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

W. N. Jasper Jr.
Chairman Senate Committee

Eudora Andrews
Chairman House Committee

Originated in the Senate.

Takes effect July 1, 1959 passage.

J. Howard Meyer
Clerk of the Senate

C. A. Blankenship
Clerk of the House of Delegates

Ralph J. Bean
President of the Senate

H. R. Ranby
Speaker House of Delegates

The within approved this the 20th
day of March, 1959.

J. D. Underwood
Governor

