

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1961



ENROLLED

HOUSE BILL No. *284*.....

(By Mr. *Poiarsky*)



PASSED *March 19th*, 1961

In Effect *July 1st, 1961* Passage



Filed in Office of the Secretary of State
of West Virginia *MAR 17 1961*

JOE E. BURDETT
SECRETARY OF STATE

284

ENROLLED

House Bill No. 284

(By MR. BOIARSKY)

[Passed March 9, 1961; in effect July 1, 1961.]

AN ACT to amend and reenact section 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 Con-
2 tribution; How Taxes Paid; Financial Responsibility of
3 Licensees.*—A person operating any horse race track one

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

25 shall be deposited with the treasurer of the state of West
26 Virginia to the credit of the general revenue fund.

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

Sec. 9. *Only Pari-Mutuel System of Wagering Permitted; Commission of Licensee on Pari-Mutuel Pools; Minors; Auditor.*—A person licensed by the commission
2 shall permit only the pari-mutuel system of wagering
3 within the enclosure at which horse racing is held, and
4 the commission deducted by the licensee from the said
5 pari-mutuel pools shall not exceed fifteen per cent of the
6 total pari-mutuel pools for the day, including the license
7 fee of the gross amount handled hereinbefore provided for,
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10 plus the breakage, which shall be made and calculated to
11 the dime. Such breakage shall be retained by the licensee:
12 *Provided, however,* That on and after the first day of July,
13 one thousand nine hundred sixty-two, the said commission
14 so deducted 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 the
21 commission and shall be compensated by said commission.
22 He shall be an experienced public accountant. Said auditor
23 shall have free acces to the space or enclosure where the
24 pari-mutuel pool system of wagering is conducted or calcu-
25 lated at any race meeting to which he shall be assigned for
26 the purpose of ascertaining whether or not said licensee is
27 retaining only the commission provided for in said section.
28 He shall also, for the same purposes only, have full and free
29 access to all records and papers pertaining to such pari-
30 mutuel pool system of wagering, and shall report to the

31 commission in writing, under oath, whether or not the
32 licensee has retained any commissions in excess of those
33 permitted under this article.

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

Howard Davis, Jr.
Chairman Senate Committee

Mrs. H. H. Withrow
Chairman House Committee

Originated in the House.

Takes effect July 1st, 1961 passage.

Thomas M. Meyer
Clerk of the Senate

C. Blankenship
Clerk of the House of Delegates

Howard Carson
President of the Senate

Julius W. Singleton Jr.
Speaker House of Delegates

The within approved this the 17th
day of March, 1961.

MT Baum
Governor

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of West Virginia MAR 17 1961
JOE F. BURDETT
SECRETARY OF STATE