WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1961

ENROLLED

HOUSE BILL No. 264

(By Mr. Polansky)

PASSED March 17, 1961
In Effect July 1, 1961

Filed in Office of the Secretary of State
of West Virginia MAR 17 1961
JOE W. BURDETT
SECRETARY OF STATE
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 Contribution; How Taxes Paid; Financial Responsibility of Licensees.—A person operating any horse race track one
mile or more in length shall pay each day upon which horse races are run, a license tax of five hundred dollars; any race track less than one mile in length shall pay for each day upon which horse races are run a license tax of two hundred fifty dollars: Provided, That the per diem tax shall not apply to horse shows or county fairs at which racing is conducted for not more than six days. Any person licensed by the commission to conduct racing and to permit and conduct pari-mutuel wagering under this article shall, in addition to the aforementioned tax, pay to the racing commission of the state of West Virginia a tax of six per cent of the total contribution to all pari-mutuel pools conducted or made at any and every race meeting licensed under this article: Provided, however, That on and after the first day of July, one thousand nine hundred sixty-two, said tax shall be reduced to five per cent of said contributions. Such payments shall be made to the commission or its agent after the last race on each day and every day of each and every race meeting, and shall be made from all contributions to all pari-mutuel pools to each and every race of the day, which payment
shall be deposited with the treasurer of the state of West Virginia to the credit of the general revenue fund.

Any person making application for a license for a meeting to be held on any track in the state of West Virginia, shall, when required, furnish satisfactory evidence to the commission of his or their ability to pay license fees, purses, salaries of officials and other expenses incident to the meeting. In the event the applicant is not able to furnish such satisfactory evidence of his or their ability to pay such expenses and fees, then the commission may require bond or other adequate security for not more than 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 shall permit only the pari-mutuel system of wagering within the enclosure at which horse racing is held, and the commission deducted by the licensee from the said pari-mutuel pools shall not exceed fifteen per cent of the total pari-mutuel pools for the day, including the license fee of the gross amount handled hereinbefore provided for,
plus the breakage, which shall be made and calculated to the dime. Such breakage shall be retained by the licensee:

Provided, however, That on and after the first day of July, one thousand nine hundred sixty-two, the said commission so deducted shall not exceed fourteen per cent.

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

An auditor of pari-mutuel pools shall be appointed by the commission and shall be compensated by said commission. He shall be an experienced public accountant. Said auditor shall have free access to the space or enclosure where the pari-mutuel pool system of wagering is conducted or calculated at any race meeting to which he shall be assigned for the purpose of ascertaining whether or not said licensee is retaining only the commission provided for in said section.

He shall also, for the same purposes only, have full and free access to all records and papers pertaining to such pari-mutuel pool system of wagering, and shall report to the
commission in writing, under oath, whether or not the licensee has retained any commissions in excess of those permitted under this article.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the House.


Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

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

Governor

Filed in Office of the Secretary of State of West Virginia

JOE F. BURDETT
SECRETARY OF STATE