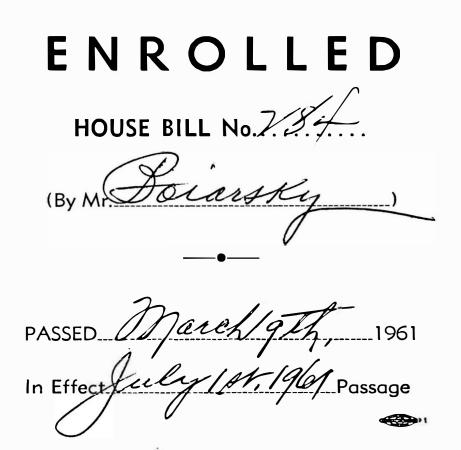
## WEST VIRGINIA LEGISLATURE

**REGULAR SESSION, 1961** 



## 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 Enr. H. B. No. 284]

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

25 shall be deposited with the treasurer of the state of West26 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, shall, when required, furnish satisfactory evidence to the 29 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 four successive days before such license is issued. 36

Sec. 9. Only Pari-Mutuel System of Wagering Permitted; Commission of Licensee on Pari-Mutuel Pools; 2 · 3 Minors; Auditor.—A person licensed by the commission shall permit only the pari-mutuel system of wagering •4 within the enclosure at which horse racing is held, and 5 6 the commission deducted by the licensee from the said pari-mutuel pools shall not exceed fifteen per cent of the 7 total pari-mutuel pools for the day, including the license 8 9 fee of the gross amount handled hereinbefore provided for,

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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.

15 No holder of such license shall permit or allow any per-16 son under the age of twenty-one years to wager thereat, knowing or having reason to believe that such person is 17 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

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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.

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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. passage. Takes effect. 5 Clerk of the Senate

Clerk of the House of Delegates

aware Warson President of the Senate

Speaker House of Delegates

17 Th is the The within , 1961. day of

Governor

Filed in Office of the Secretary of State of West Virginia MAR 1 7 1961 JOE F. BURDETT SECRETARY OF STATE