WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1962

ENROLLED
Committee Substitute for
SENATE BILL NO. 42.

(By Mr. McCurt)

PASSED February 8, 1962

In Effect from Passage

Filed in Office of the Secretary of State of West Virginia 2-15-62
JOE F. BURDETT
SECRETARY OF STATE
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; How Taxes Paid; Financial Responsibility of Licensees.—Any person conducting thoroughbred or running type racing, and/or harness type racing at 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 thoroughbred or running type 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-three, said tax shall be reduced to five per cent of said
22 contributions. Such payments shall be made to the com-
mission 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.

29 Any person licensed by the commission to conduct
harness type horse racing and to permit and conduct
pari-mutuel wagering under this article shall, in addition
to the aforementioned license tax, pay to the racing com-
mission of the State of West Virginia, from the commis-
sion deducted each day by the licensee from the pari-
mutuel pools, as a tax, five per cent of the first one hun-
dred thousand dollars wagered, or any part thereof; six
per cent of the next one hundred fifty thousand dollars;
and seven per cent of all over that amount wagered each
day in all pari-mutuel pools conducted or made at any and
every harness horse race meeting licensed under this
article. 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.

When issuing any license under this article, the commission shall designate upon the face of the license, the kind or type of horse racing for which the same is issued, the number of days the licensee is permitted to conduct horse racing of any kind, the location of the place or track or enclosure at which the horse racing thereby permitted,
is to be conducted, and such other provisions and condi-
tions as the commission may wish to prescribe; no kind
or type of horse racing shall be conducted by a licensee
other than that for which the license is issued.

Sec. 9. Only Pari-mutuel System of Wagering Per-
mitted; 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 any thoroughbred or running
horse race licensee from the said pari-mutuel pools shall
not exceed fifteen per cent and the commission deducted
by any harness horse race licensee from the said pari-
mutuel pools shall not exceed seventeen 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-three, the
said commission so deducted by any thoroughbred or
running horse race licensee shall not exceed fourteen per cent and said commission so deducted by any harness horse racing licensee shall not exceed sixteen 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
39 retained any commissions in excess of those permitted
40 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 Senate.

Takes effect ___________________________________________________________________ passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within approved this the Fifteenth day of February, 1962.

Governor