

1 **State of Arkansas**  
2 **79th General Assembly**  
3 **Regular Session, 1993**  
4 **By: Senator Everett**

# A Bill

**ACT 1163 OF 1993**  
**SENATE BILL 785**

## For An Act To Be Entitled

8 "AN ACT TO ESTABLISH THE PRIVILEGE TAX RATES FOR  
9 SIMULTANEOUSLY TELEVISED DOG RACES; AND FOR OTHER  
10 PURPOSES."

## Subtitle

13 "TO ESTABLISH TO THE PRIVILEGE TAX RATES FOR SIMULCAST  
14 RACING."

16 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

18 *SECTION 1. Ark. Code Ann. §23-111-509(c) is amended to read as follows:*

19 *"(c) (1) For all racing meets conducted by the franchise holder, the*  
20 *franchise holder shall withhold and pay to the commission for the use and*  
21 *benefit of the State of Arkansas, as a privilege tax, seven percent (7%) of*  
22 *all moneys wagered, together with one-third (1/3) of the odd cents or breaks.*

23 *(c) (2) For all racing meets simultaneously televised by the franchise*  
24 *holder in calendar year 1987 and each calendar year thereafter, but conducted*  
25 *at another race track facility, the franchise holder shall withhold and pay to*  
26 *the commission for the use and benefit of the State of Arkansas, two percent*  
27 *(2%) of all moneys wagered up to and including three hundred fifty thousand*  
28 *dollars (\$350,000); three percent (3%) of all moneys wagered in excess of*  
29 *three hundred fifty thousand dollars (\$350,000) but less than or equal to five*  
30 *hundred thousand dollars (\$500,000); and six percent (6%) of all moneys*  
31 *wagered in excess of five hundred thousand dollars (\$500,000).*

32 *(c) (3) The licensee shall withhold no more than nineteen percent (19%)*  
33 *of the total moneys wagered in simulcast racing, except when the state of the*  
34 *host race meet allows for withholding a greater percentage, then the licensee*  
35 *shall withhold no more than the percentage allowed by the state of the host*  
36 *meet."*

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SECTION 2. All provisions of this act of a general and permanent nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code Revision Commission shall incorporate the same in the Code.

SECTION 3. If any provision of this act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to this end the provisions of this act are declared to be severable.

SECTION 4. All laws and parts of laws in conflict with this act are hereby repealed.

SECTION 5. EMERGENCY CLAUSE. It is hereby found and determined by the General Assembly that the State of Arkansas is in immediate need of additional revenues to provide adequate funding for essential services required by the citizens of this State; that the Medicaid Program is in desperate need of funds; that this act is necessary to generate revenue; and that unless this act goes into effect immediately, the services provided the citizens of this State will be drastically curtailed. Therefore, an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval.

*/s/Senator Everett*

APPROVED: 4/14/93

