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## **TITLE 71 INDIANA HORSE RACING COMMISSION**

LSA Document #03-293(E)

### **DIGEST**

Amends 71 IAC 12-2-15 concerning allocation of riverboat gambling admissions tax revenue. Effective October 20, 2003.

#### **71 IAC 12-2-15**

SECTION 1. 71 IAC 12-2-15, AS AMENDED AT 26 IR 2387, SECTION 22, IS AMENDED TO READ AS FOLLOWS:

#### **71 IAC 12-2-15 Allocation of riverboat gambling admissions tax revenue**

**Authority:** IC 4-31-3-9; IC 4-33-12-6

**Affected:** IC 4-31-11-10

Sec. 15. (a) An association must be racing live in order to be eligible to receive distributions of riverboat gambling admissions tax revenue pursuant to this section.

(b) The commission shall allocate the riverboat gambling admissions tax revenue distributed to the commission by the treasurer of state pursuant to IC 4-33-12-6 as follows:

(1) Twenty percent (20%) divided between the standardbred breed development fund, thoroughbred breed development fund, and quarter horse breed development fund as established by the commission under IC 4-31-11-10 as follows:

(A) Forty-eight (48%) to standardbred breed development.

(B) Forty-eight (48%) to thoroughbred breed development; and

(C) Four (4%) to quarter horse breed development.

(2) Forty percent (40%) to purses for the benefit of horsemen, which shall be divided forty-nine percent (49%) to standardbred purses, forty-nine percent (49%) to thoroughbred purses, and two percent (2%) to quarter horse purses. If more than one (1) track races a *[sic.]* standardbreds or thoroughbreds, purses for that breed shall be divided to the purse accounts of the tracks in question proportionally based upon the number of live race dates for that breed. If more than one (1) track races quarter horses, purses for that breed shall be divided to the purse accounts of the tracks in question proportionally based upon the number of live races for that breed. To the extent practical, the revenue received under this subsection shall be distributed as purses for the benefit of horsemen in the year in which the revenue is received.

(3) In a year in which only one (1) association conducts live pari-mutuel racing, forty percent (40%) shall go to the association after the first five hundred thousand (\$500,000) is distributed as follows:

(A) Two hundred thousand (\$200,000) to the thoroughbred development fund.

(B) Two hundred thousand (\$200,000) to the standardbred development fund.

(C) One hundred thousand (\$100,000) to the quarter horse development fund.

Such revenue may be used by the association for purses, promotions, and routine operations of the race track. Provided, however, that such monies shall not be used for long term capital investment or construction.

(4) In a year in which more than one (1) association conducts live pari-mutuel racing, forty percent (40%) to the associations, which shall be divided proportionally based on the total purses; irrespective of any breed considerations; generated by each association's track and satellite facilities from the following sources:

(A) Live handle at track:

(B) Live handle at satellite facilities:

(C) Interstate simulcasting receiving handle:

(D) Interstate simulcasting sending handle:

Notwithstanding the above formula; in calendar year 2003; the forty percent (40%) shall be divided equally between associations if each association races a minimum of twenty (20) days each of both thoroughbred and standardbred. In calendar year 2004; one-

half (½) of the forty percent (40%) shall be divided equally between associations if each association races an extended race meet of both thoroughbred and standardbred. The other half of the forty percent (40%) shall be divided proportionally based on total purses as described above: and thoroughbred/quarter horse as defined by 71 IAC 1-1-41.5 and 71 IAC 1.5-1-37.5.

~~(c) Subdivision (b)(4) expires on December 31, 2004.~~ *(Indiana Horse Racing Commission; 71 IAC 12-2-15; emergency rule filed Mar 9, 1994, 2:50 p.m.: 17 IR 1629; emergency rule filed Mar 25, 1996, 10:15 a.m.: 19 IR 2090; emergency rule filed Feb 13, 1998, 10:00 a.m.: 21 IR 2423; emergency rule filed Dec 22, 1999, 4:13 p.m.: 23 IR 1113, eff Dec 15, 1999 [IC 4-22-2-37.1 establishes the effectiveness of an emergency rule upon filing with the secretary of state. LSA Document #99-269(E) was filed with the secretary of state on December 22, 1999]; readopted filed Oct 30, 2001, 11:50 a.m.: 25 IR 899; emergency rule filed Nov 29, 2001, 1:20 p.m.: 25 IR 1189; emergency rule filed Sep 27, 2002, 2:31 p.m.: 26 IR 394; emergency rule filed Feb 21, 2003, 4:15 p.m.: 26 IR 2387; emergency rule filed Oct 20, 2003, 9:35 a.m.: 27 IR 896)*

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