

Introduced by

Representatives Maragos, Boehning

Senator Marcellais

1 A BILL for an Act to amend and reenact subsection 11 of section 53-06.2-01 and subsection 2 of
2 section 53-06.2-11 of the North Dakota Century Code, relating to the definition of racing and
3 taxation on racing.

4 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

5 **SECTION 1. AMENDMENT.** Subsection 11 of section 53-06.2-01 of the North Dakota
6 Century Code is amended and reenacted as follows:

7 11. "Racing" means live or simulcast horse racing under the certificate system or
8 simulcast dog racing under the certificate system and includes the transmission of
9 historic previously run horse and dog races.

10 **SECTION 2. AMENDMENT.** Subsection 2 of section 53-06.2-11 of the North Dakota
11 Century Code is amended and reenacted as follows:

12 2. For account wagering and wagering on historic previously run races:

13 a. In win, place, and show pari-mutuel pools, the licensee may deduct no more than
14 twenty percent of the amount wagered. Of the amount wagered by account
15 wagering in win, place, and show pari-mutuel pools, the licensee shall pay:

16 (1) One-sixteenth of one percent to the state treasurer to be deposited in the
17 general fund.

18 (2) One-sixteenth of one percent to the commission to be deposited in the
19 breeders' fund.

20 (3) One-sixteenth of one percent to the commission to be deposited in the
21 purse fund.

22 (4) One-sixteenth of one percent to the commission to be deposited in the
23 racing promotion fund.

- 1 b. Of the amount wagered by account wagering in daily double, quinella, exacta,
2 trifecta, or other combination pari-mutuel pools, the licensee shall pay:
- 3 (1) One-sixteenth of one percent to the state treasurer to be deposited in the
4 general fund.
- 5 (2) One-sixteenth of one percent to the commission to be deposited in the
6 breeders' fund.
- 7 (3) One-sixteenth of one percent to the commission to be deposited in the
8 purse fund.
- 9 (4) One-sixteenth of one percent to the commission to be deposited in the
10 racing promotion fund.