

## Article 78B - Racing Commission

5A.

~~EXCEPT IN A STAKES RACE, A MEMBER OF THE HARNESS RACING BOARD OF THE MARYLAND RACING COMMISSION MAY NOT RACE A HORSE AT ANY TRACK IN MARYLAND.~~

13.

(D) ALL STATEMENTS REQUIRED TO BE FILED WITH THE COMMISSION SHALL BE FILED UNDER OATH AND SHALL BE SIGNED BY THE OFFICERS OF THE CORPORATION, OR, IF UNINCORPORATED, BY THE OWNER OR ALL THE PARTNERS, GENERAL AND LIMITED OF THE LICENSEE.

17.

(b) (1) Each licensee licensed under the provisions of this section shall at its option be permitted to avail itself of the pari-mutuel betting privileges granted in this section, retaining for its own use 13 1/2% of the regular mutuel pool and 14 1/2% of the multiple mutuel pool, if any, of all money wagered not in excess of \$125,000 daily average and 10% of the regular mutuel pool and 11% of the multiple mutuel pool, if any, of all money wagered in excess of \$125,000 daily average on all races conducted by it during the year[, and]. EACH LICENSEE shall pay to the Racing Commission for the use of the State [within five days after the close of the meeting held during the year 1958, and each calendar year thereafter,] an annual tax at the rate of 3 1/2% of all money wagered not in excess of \$125,000 daily average, and 7% of all money wagered in excess of \$125,000 daily average, and 7% of all money wagered in excess of \$125,000 daily average on all races conducted by it during the year.

(2) (I) EACH LICENSEE SHALL ESTIMATE THE TAX ON MONEY WAGERED DUE THE STATE EACH DAY. IT SHALL PAY TO THE COMMISSION THE ESTIMATED TAX TO BE CREDITED AGAINST THE TOTAL TAX DUE AT THE CLOSE OF THE MEET. THE FIRST PAYMENT OF ESTIMATED TAX SHALL BE DUE 33 DAYS AFTER THE START OF ANY MEETING AND SHALL INCLUDE THE ESTIMATED TAX FOR THE FIRST 30 DAYS OF THE MEET. THEREAFTER THE ESTIMATED TAX FOR ANY DAY SHALL BE PAID TO THE COMMISSION NO LATER THAN 72 HOURS AFTER THE CLOSE OF RACING FOR THAT DAY. THE TOTAL TAX DUE FOR THE MEETING SHALL BE PAID WITHIN 5 DAYS OF THE CLOSE OF THE MEETING.

(II) IF THE ESTIMATED TAX PAID BY A TRACK IS LESS THAN 75 PERCENT OF THE TOTAL TAX DUE AT THE END OF THE MEET, THE COMPTROLLER MAY ASSESS A PENALTY OF 25 PERCENT OF ANY ADDITIONAL TAX DUE AT THE END OF THE MEET.

(3) Regular mutuel pool means a separate wagering pool in which an interest is represented by a single ticket evidencing a single wager on one horse. Multiple mutuel pool means a separate wagering pool in which