

employees and from which 0.75 percent of both pools, in calendar years 1980 and 1981 only, shall be allocated by the licensee, with the approval of the thoroughbred racing board, solely to pay the cost of track maintenance, physical improvements, and personnel-related expenses. EFFECTIVE JANUARY 1, 1982, THE PERCENT OF THE MUTUEL POOLS RETAINED BY THE LICENSEE SHALL BE 3.66 PERCENT OF THE REGULAR MUTUEL POOL AND 4.66 PERCENT OF THE MULTIPLE MUTUEL POOL FROM WHICH 0.25 PERCENT OF BOTH POOLS SHALL BE PAID BY THE LICENSEE TO THE MARYLAND RACE TRACK EMPLOYEES PENSION FUND TO BE ADMINISTERED BY REPRESENTATIVES OF THE LICENSEE AND THE EMPLOYEES.

14.

(a) In addition to the license fee and other taxes imposed by law, every person, firm, association or corporation licensed under § 7 of this article to conduct mile thoroughbred racing, shall pay to the Maryland Racing Commission for the use of the State of Maryland, within three days after each day of racing, a tax at the rate of 4.09 percent on the total amount of money wagered on all races that day. The payment of the tax shall be accompanied by a statement of the licensee, or his duly authorized agent, under oath, showing the amount of money wagered that day. The Commission shall promptly pay all taxes collected under the provisions of this section to the Comptroller. EFFECTIVE JANUARY 1, 1982, THE AMOUNT PAID TO THE MARYLAND RACING COMMISSION FOR USE OF THE STATE OF MARYLAND SHALL BE 4.84 PERCENT.

16.

~~(a) In addition to all fees, premiums, taxes or other payments required by law, each licensee under the provision of § 15 shall pay to the Racing Commission for the use of the State, within 5 days after the close of the last meeting held during each calendar year, an annual tax at the rate of 3.50 percent on all money wagered on all races conducted by it during each year. Each licensee shall allocate one-half of the breakage computed to 10 cents for purse money. Ten percent of the one-half of the breakage for purse money shall be allocated to the Maryland Bred Race Fund as provided by § 10A of the article. The Commission shall promptly pay all taxes collected under the provisions of this section to the Comptroller, as provided in § 19 of this article. Each licensee may deduct and retain for its own account 12.50 percent of all money wagered in all regular mutuel pools on all races conducted by it during each year and one-half of the breakage computed to the 10 cents on all regular mutuel pools. Each licensee may deduct and retain for its own account the following amounts on all races conducted by it during each year: for all calendar years, 15.50 percent of all money wagered in multiple mutuel pools involving two horses, and 21.50 percent of all money wagered in multiple mutuel pools involving three or more horses, and one-half of the breakage computed to the 10 cents on all~~