

(4) 4% OF THE TOTAL AMOUNT BET THAT EXCEEDS \$325,000,000 \$210,000,000.

~~(D) BY FEBRUARY 1 AFTER EACH CALENDAR YEAR FOR WHICH A SUPPLEMENTAL STATE TAX IS PAID UNDER THIS SECTION, THE HARNESS RACING LICENSEES SHALL APPORTION AMONG THEMSELVES, BASED ON THE TOTAL AMOUNT BET ON LIVE AND SIMULCAST RACING IN THAT CALENDAR YEAR THAT IS ATTRIBUTABLE TO EACH HARNESS RACING LICENSEE, THE TOTAL SUPPLEMENTAL STATE TAX PAID BY ANY OF THE HARNESS RACING LICENSEES IN THAT CALENDAR YEAR.~~

(D) IF TAX IS PAID UNDER THIS SECTION, THE MILE THOROUGHBRED LICENSEES SHALL:

(1) APPORTION THE SUPPLEMENTAL STATE TAX AMONG THEMSELVES, BASED ON THE RELATIONSHIP OF THE TOTAL AMOUNT BET THAT IS ATTRIBUTABLE TO ALL MILE THOROUGHBRED LICENSEES; AND

(2) MAKE ANY PAYMENT REQUIRED BY THIS APPORTIONMENT TO THE PROPER LICENSEE BY FEBRUARY 1 OF THE YEAR FOLLOWING THE YEAR A SUPPLEMENTAL STATE TAX WAS INCURRED.

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(b) If the Commission approves, a licensee may contract to hold pari-mutuel betting on a race [of national or local significance] that is held [:

- (1) with a purse that exceeds \$50,000; and
- (2)] at an out-of-state track where betting on racing is lawful.

(c) Pari-mutuel betting under this section may only occur:

(1) on a racing day when the Commission has authorized the licensee to hold racing; and

(2) (I) at the track of the licensee or;

(II) at any [thoroughbred] track where pari-mutuel betting on [thoroughbred] races on the racing program of the licensee for that day is authorized; OR

(III) AT A SATELLITE SIMULCAST FACILITY.

11-804.1.

(A) SUBJECT TO THE INTERSTATE HORSERACING ACT OF 1978, 15 U.S.C. §§ 3001 THROUGH 3007, A LICENSEE MAY SIMULCAST RACES HELD IN THIS STATE TO ANOTHER JURISDICTION WHERE BETTING ON RACING IS LAWFUL.