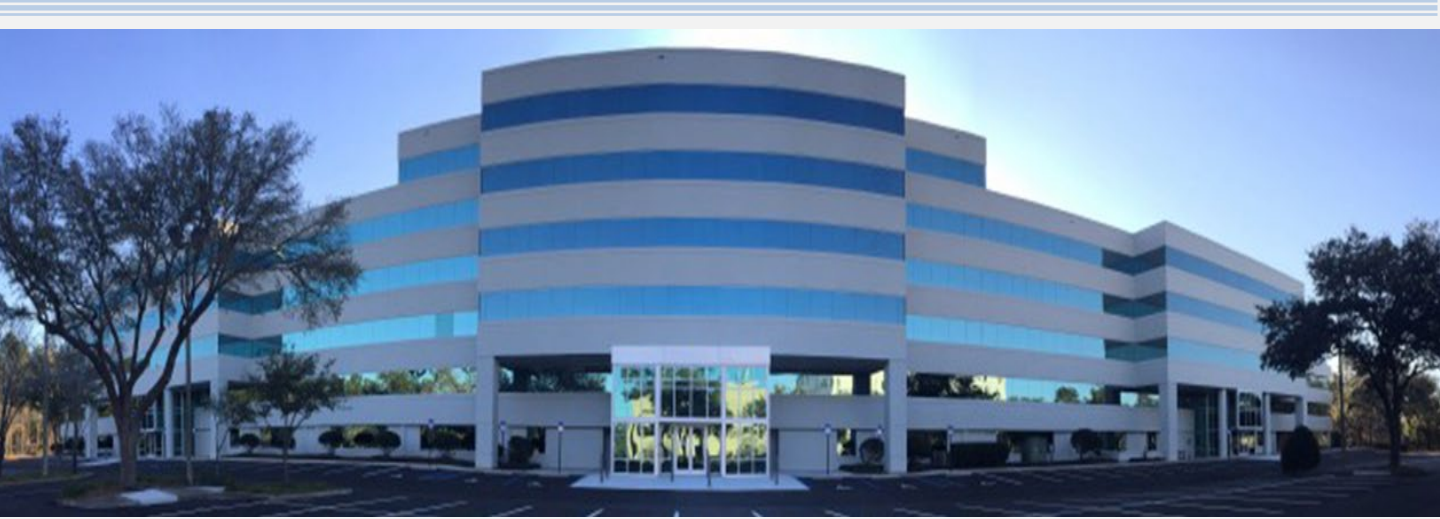


Division of
Pari-Mutuel Wagering
90th Annual Report
Fiscal Year 2020-2021



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**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
 DIVISION OF PARI-MUTUEL WAGERING
 COMPREHENSIVE ANNUAL REPORT
 FISCAL YEAR ENDING JUNE 30, 2021
www.myfloridalicense.com/dbpr/pmw**

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OVERVIEW

This annual report encompasses the fiscal year which began July 1, 2020, and ended June 30, 2021. This is the 90th annual report in the series. The first annual report was issued for Fiscal Year 1931/1932, the initial year of legalized pari-mutuel wagering. This annual report, which is required by Florida law, is intended to inform the Governor, the Legislature, the industry, and other interested parties of wagering activities at authorized pari-mutuel facilities. The report is organized into five primary sections:

1. **Introductory Section** – An overview of the Division of Pari-Mutuel Wagering and a report of events that occurred impacting the division's oversight of permits, licenses, or events that affected the operation of such facilities.
2. **Data by Permitholder/Facility** – Includes operating information by association/permit, promotional programs for Florida-bred horses, and impermissible substance positives statistical data.
3. **Statistical Section** – Details various cardroom, pari-mutuel, and slot statistical data by individual racing association or fronton.
4. **Financial Section** – Official financial statements of the Division of Pari-Mutuel Wagering.
5. **Statute Matrix** – A table that summarizes the statutes regarding the taxes and fees applicable to pari-mutuel wagering and cardroom activity. The matrix includes a summary of the statutes regarding the taxes, fees, fines, and penalties with respect to slot machine gaming.

THE DIVISION OF PARI-MUTUEL WAGERING

The Division of Pari-Mutuel Wagering is a program area of the Department of Business and Professional Regulation within the Executive Branch of Florida's government. The division is charged with regulating Florida's pari-mutuel, cardroom, and slot machine gaming industries, as authorized by Chapters 550, 551, and Section 849.086, Florida Statutes, as well as collecting and safeguarding associated revenues due to the state. Authorized pari-mutuel events include harness racing, quarter horse racing, thoroughbred racing, greyhound racing, and jai alai. Pari-Mutuel Wagering was originally authorized by the Legislature in 1931. In Florida, pari-mutuel wagering is authorized for horse racing, harness horse racing, quarter horse racing, greyhound racing, jai alai games, and cardroom poker games. Additionally, slot machine gaming at pari-mutuel facilities is authorized in Broward and Miami-Dade counties. Florida is one of the primary pari-mutuel states in the nation. Florida is also the only state in the United States where live jai alai games are conducted.

Since that time, the division has evolved from a racing commission into a professional regulatory organization overseeing a complex and dynamic industry located throughout the state. Additionally, the Division of Pari-Mutuel Wagering was designated by the Florida Legislature as the State Compliance Agency with the authority to carry out the state's oversight responsibilities in accordance with the provisions outlined in the Compact between the State of Florida and the Seminole Tribe of Florida.

OFFICE OF THE DIRECTOR

The Office of the Director provides leadership, oversight, and administration of the six functional areas within the division. Specific responsibilities include budget planning, rule promulgation, policy development, analyses of proposed legislation, strategic planning, fleet management, staff development, and enforcement of administrative actions. Additionally, the Office of the Director ensures that all areas of the division operate in a cooperative effort to provide efficient regulatory oversight of the industry.

The division's structure includes six functional areas which act under the management of the Office of the Director. These functional areas include Revenue and Financial Analysis, Auditing, Operations, Investigations, Slot Operations, and The State Compliance Agency. Each area focuses on a different aspect of regulation within the cardroom, pari-mutuel, and slot machine gaming industry, as well as the state's Compact with the Seminole Tribe of Florida, in an effort to protect state revenues and maintain the public's confidence in the integrity of the wagering activity. Additionally, the Office of the Director processes applications for the issuance of all pari-mutuel permitholder Annual Operating Dates Licenses, Cardroom Operating Licenses, and Slot Machine Licenses to authorized facilities.

OFFICE OF OPERATIONS

All individuals and businesses who work or conduct business at a pari-mutuel facility and who have access to wagering activity, restricted areas, cardroom, slot floor, and/or racing animals, must obtain an occupational license issued by the division. Every occupational licensee is fingerprinted upon initial licensure and every three years thereafter and they are submitted electronically to the Florida Department of Law Enforcement and the Federal Bureau of Investigation for processing. During Fiscal Year 2020/2021, the Operations' Licensing Section processed 15,553 occupational license applications for businesses and individuals, of which 2,767 were related to cardroom operations, 9,822 were related to racing operations, and 2,964 were related to slot machine operations.

The Office of Operations is also responsible for ensuring that the day-to-day operation of races and games are conducted in accordance with Florida's pari-mutuel statutes and rules. The State Stewards monitor each horse race and conduct inquiries and hearings for alleged violations of the state's pari-mutuel statutes and rules. The Stewards and Hearing Officers issued 25 rulings and 5 consent orders, assessed fines totaling \$3,300 and imposed no license suspensions for violations during Fiscal Year 2020/2021.

Operations' staff collects urine and blood samples from racing animals which are sent to the University of Florida, College of Medicine Racing Laboratory for analysis. The Racing Laboratory performs its services under an annual contract with the division. State veterinarians and veterinary assistants collected 14,459 samples that included 5,272 greyhound urine samples and 9,187 horse urine and blood samples during Fiscal Year 2020/2021. There were 90 positive findings of impermissible substances in the samples collected.

OFFICE OF AUDITING

The Office of Auditing is responsible for conducting various audits to ensure the integrity of wagering activity and protect the wagering public by assuring that cardroom, pari-mutuel, and slot machine wagering is conducted in compliance with the Florida Statutes and Florida Administrative Code. Such compliance issues include pari-mutuel broadcast exchanges, verification that takeout/commissions are consistent with notification requirements, interstate wagering restrictions, verification that statutory and rule procedures are followed, tracing reported revenue amounts to their accounting transaction source documentation, oversight of the wagering pools, transmission of pari-mutuel information, proper payments to winning pari-mutuel patrons, and approval of totalisator security plans and software upgrades. Additionally, the auditing staff maintains primary oversight for cardroom operations, which includes: auditing internal control procedures, auditing jackpot accounts, monitoring daily operations, and auditing for compliance. Audits of malfunction reports were also conducted. The auditing team is responsible for communicating with the licensed totalisator companies and for the input of pari-mutuel handle and wagering information into the division's Central Management System.

During the 2020/2021 audit cycle, the Auditing staff conducted 13 greyhound purse audits, 19 greyhound adoption audits, 32 compliance audits, 23 escheat audits, 24 cardroom audits, and eight slot audits.

OFFICE OF INVESTIGATIONS

The Office of Investigations examines statutory and rule violations that occur at pari-mutuel facilities to include: cardrooms, and slot machine gaming areas. Reports of these violations can originate from division investigators, concerned citizens, law enforcement sources or the pari-mutuel facilities themselves. Alleged violations can involve cheating during a gaming activity, employee theft, as well as disruptive or threatening behavior while on the grounds of a permit holder. Investigations of this type typically lead to a lifetime exclusion of the offender from the concerned facility, and may also result in criminal prosecution and/or a statewide exclusion from all pari-mutuel facilities in the state.

The Office of Investigation is also responsible for investigating a variety of racing related violations. The nature of these investigations include Class I drug positives analyzed and identified by the University of Florida; College of Medicine Racing Laboratory; patron complaints, allegations of animal cruelty, the use of performance altering medications, and illegal substances during races.

An investigation may result in the issuance of a warning letter, consent order, administrative fine, license suspension, or a hearing before an Administrative Law Judge. Investigations may also lead to referral to other regulatory agencies or law enforcement organizations for criminal prosecution. During Fiscal Year 2020/2021, there were 379 investigations conducted. Investigators also perform in-depth background reviews of Pari-Mutuel Wagering Occupational License requests from applicants with disqualifying criminal convictions who are requesting a waiver from the Division Director in accordance with Section 550.105, Florida Statutes. The Investigation staff also conducted 2,289 inspections of pari-mutuel facilities, including cardrooms, slots, greyhound kennels and horse stables throughout the operating year. During Fiscal Year 2020/2021, as greyhound racing was being phased out in Florida, the Office of Investigations closely monitored the process at each greyhound facility to ensure a safe and orderly transition of all greyhounds.

OFFICE OF SLOT OPERATIONS

The Office of Slot Operations is responsible for overseeing state personnel located at the four pari-mutuel facilities in Broward County and four pari-mutuel facilities in Miami-Dade County that have slot machine gaming. To protect the integrity of slot machine gaming activity, the Slot Operations' staff oversees the day-to-day operations at the slot machine facilities, performs daily revenue reconciliations, verifies that every slot machine has been certified by an independent testing laboratory, issues slot machine occupational licenses to individuals, and ensures slot machine gaming activity is in compliance with the requirements of Chapter 551, Florida Statutes, Chapter 61D-14, Florida Administrative Code, as well as the internal controls of the individual facilities.

During Fiscal Year 2020/2021, the Slot Operations' staff completed 3,266 inspections. Of those, 48 items were found to be non-compliant, of which one was turned over to Investigations and three to the Department's Office of the General Counsel for formal proceedings. Slot machine facilities were notified of 42 observations so that appropriate internal action, including employee disciplinary action, advanced training and/or re-training of facility personnel could occur.

There were 223 shipments of authorized slot machines and components, which required the verification of 407 slot machines and 2,785 components. The Slot Operations' staff authorized and monitored 7,792 slot machine conversions, denomination and/or game theme changes, slot machine relocations and other related slot machine changes.

OFFICE OF REVENUE AND FINANCIAL ANALYSIS

The Office of Revenue and Financial Analysis is responsible for safeguarding and accounting for state revenues in accordance with Florida Statutes and the Florida Administrative Code, as it relates to cardroom, pari-mutuel, and slot gaming activities. The staff develops revenue projections for the Revenue Estimating Conferences, maintains cash flow statements for timely transfer to the State's General Revenue Fund and to the Education Enhancement Trust Fund, provides oversight of the division's Central Management System, develops the division annual report, deposits fines and miscellaneous revenue, performs analysis of proposed legislation, and determines fiscal impacts on proposed legislation impacting the industry.

During Fiscal Year 2020/2021, \$220,432,388 in state revenues pertaining to cardroom, pari-mutuel, and slot machine gaming were collected. The Revenue and Financial Analysis staff also reconciled 624 permitholder pari-mutuel, cardroom, and slot monthly remittance reports, conducted 13 charity day audits and 21 uniform annual report audits. The Revenue and Financial Analysis staff compiles statistical information for cardroom, pari-mutuel, and slot machine gaming, and performs revenue analyses requested by the department, the Executive Office of the Governor, the Legislature and the industry.

STATE COMPLIANCE AGENCY

The Gaming Compact between the Seminole Tribe of Florida and the State of Florida, 75 FR 38833, was executed by the Governor on April 7, 2010, and ratified by the United States Department of the Interior on July 7, 2010. Pursuant to Section 285.710, Florida Statutes, the Division of Pari-Mutuel Wagering was designated by the Florida Legislature as the State Compliance Agency with the authority to carry out the State's oversight responsibilities in accordance with the provisions outlined in the Compact. The Seminole Tribe of Florida presently operate six casinos, with authority for seven, located in Broward, Hillsborough, Collier, Glades, and Hendry counties.

During Fiscal Year 2020/2021, the State Compliance Agency completed 18 inspections of tribal gaming facilities spanning over 180 man-hours. There were no payments made by the Tribe after April 2019, for the 2010 Compact, therefore, during Fiscal Year 2020/2021 no distribution was made to the local government, including both counties and municipalities,

EVENTS SHAPING THE 2020/2021 RACING/GAMING SEASON IN FLORIDA

- Beginning in March 2020 through August 2020, many Florida pari-mutuel facilities suspended or reduced live events, cardroom operations, and slot gaming due to the COVID-19 pandemic. As a result, many permitholders' annual wagering activity and associated state revenue was significantly lower than in prior state fiscal years.
- All greyhound permitholders ceased operation of live greyhound races on or before January 1, 2021, in accordance with Article X, Section 32 of the Florida Constitution.
- On April 23, 2021, as amended on May 17, 2021, a new Gaming Compact was signed by the Governor and the Seminole Tribe of Florida.
- During the 2021 Legislative Special Session A, several bills (ENR CS/SB 2-A, ENR CS/SB 4-A, ENR SB 6-A, and ENR SB 8-A) passed both the House and Senate chambers and were approved by the Governor amending the industry's governing chs. 550, 551, and s. 849.086, Florida Statutes, (F.S.). Additionally, during the Special Session, the Legislature ratified the gaming compact between the State of Florida and the Seminole Tribe of Florida.
 - ENR CS/SB 2-A
Implementation of the 2021 Gaming Compact Between the Seminole Tribe of Florida and the State of Florida; provided for legislative approval and ratification of a gaming compact between the Seminole Tribe of Florida and the state; required the Governor to cooperate with the Tribe in seeking approval and ratification of such compact from the United States Secretary of the Interior; authorized the Tribe to conduct additional games, contests, and sports betting; provided age requirements for sports betting; provided conditions, requirements, and prohibitions relating to poker games played in a designated player manner.
 - ENR CS/SB 4-A
Created the Florida Gaming Control Commission with the Department of Legal Affairs, Office of the Attorney General; provides requirements for members of the commission; requires the Commission on Ethics to accept and investigate any alleged violations of the standards of conduct for commissioners; designates the Florida Gaming Control Commission as the state compliance agency having authority to carry out certain responsibilities; transfers all powers, duties, functions, records, offices, personnel, property, pending issues, existing contracts, administrative authority, administrative rules, trust funds, and unexpended balances of appropriates, allocations, and other funds of the Department of Business and Professional Regulation (DBPR) related to the oversight of the gaming compacts under s. 285.710, F.S., and the regulation of chs. 550, 551, and s. 849.086, F.S., to the commission by a type-two transfer.
 - ENR SB 6-A
Provides that the Florida Gaming Control Commission ("Gaming Commission") would conduct public meetings and specifies that certain matters heard or addressed at these public meetings would be confidential and exempt from chs. 119 and 286, F.S., and s. 24(a), Article I of the State Constitution. This exemption is subject to the Open Government Sunset Review Act and will repeal on October 2, 2026, unless otherwise reviewed and reactivated by the Legislature.
 - ENR SB 8-A
Revised the requirements for certain permitholders to conduct live racing or games. Provided for technical drafting changes, conforming changes, and eliminated obsolete language related to such requirements for live racing or games. In addition, it provided that no additional permits may be issued and that a pari-mutuel permitholder may not be issued

an operating license for the conduct of pari-mutuel wagering, slot machine gaming, or a cardroom if the permitholder did not hold an operating license in Fiscal Year 2020-2021.

These bills establish an effective date on the same date the compact takes effect upon federal approval by action of the U.S. Secretary of Interior or by operation of law under 25 U.S.C. s. 2710(d)(8) upon publication of the notice of federal approval in the Federal Register. During the preparation of this annual report and subsequent to Fiscal Year 2020-2021, on August 11, 2021, such notice was published in the Federal Register.

- In November 2019, the Division of Pari-Mutuel Wagering initiated rulemaking regarding numerous rules related to licensing within 61D-5.001-5.004, 61D-11.001, 61D-11.008-11.0101, 61D-14.002, 61D-14.005-14.006, and 61D-14.008-14.012, F.A.C. Those rules became effective September 1, 2020.
- In May 20, 2021, the Division filed Emergency rule 61DER21-3 to supersede and replace Emergency rule 61DER21-2 that was filed on March 4, 2021. The rule prescribes the testing methodologies and measurement of uncertainties applicable to the testing of biological specimens sent to the University of Florida Racing Laboratory for analysis as well as clarifying when these testing methodologies and measurement of uncertainties apply. The rule became effective August 4, 2021.
- On September 15, 2020, Hurricane Sally hit the Florida Panhandle, resulting in facilities located in that area to close for the day.
- Hurricane Eta hit the southern part of Florida, resulting in some facility closures during the first week of November 2020.

CONTACT AND OPERATING INFORMATION BY PERMITHOLDER/FACILITY

Fiscal Year 2020/2021	Location	County	Meet Period	Live Performances (Complete and counted toward full schedule)	Live Performances (Actual)	Racing Days	Number of Live Races or Games	Total Admission Tax	Paid Attendance	Number of Simulcast Days (as a host)	Purses/Players Awards Paid	
Greyhound Permitholders												
	960 South Williamson Boulevard Daytona Beach, FL 32114-7247	Volusia	No live races/performance were scheduled.									
	10490 Gandy Boulevard St. Petersburg, FL 33702-2395	Pinellas	7/1/2020 to 12/27/2020	176	176	150	2,602	\$0	0	0	\$1,608,580	
	6558 Dog Track Road Ebro, FL 32437	Washington	No live races/performance were scheduled.									
	831 North Federal Highway Hallandale Beach, FL 33009-2410	DaDe	7/1/2020 to 8/9/2020 at Best Bet									
	201 Monument Road Jacksonville, FL 32226-8106	Duval	10/25/2020 to 12/31/2020 at Palm Beach Kennel Club	47	47	35	658	\$0	0	20	\$485,389	
	1111 North Congress Avenue West Palm Beach, FL 33409-6317	Palm Beach	8/1/2020 to 12/31/2020 at Palm Beach Kennel Club	84	90	66	1,257	\$0	0	52	\$858,055	
	831 North Federal Highway Hallandale Beach, FL 33009-2410	Broward	No live races/performance were scheduled.									
	1100 North Wickham Road Melbourne, FL 32935-8941	Brevard	No live races/performance were scheduled.									
	10601 Bonita Beach Road Bonita Springs, FL 34135-5620	Lee	No live races/performance were scheduled.									
	455 Park Avenue Orange Park, FL 32073-3101	Clay	8/10/2020 to 9/20/2020	48	48	36	672	\$0	0	92	\$490,754	
	1111 North Congress Avenue West Palm Beach, FL 33409-6317	Palm Beach	7/1/2020 - 10/24/2020	150	150	116	2,244	\$0	0	114	\$1,205,026	
	301 Dog Track Road Longwood, FL 32750-6558	Seminole	No live races/performance were scheduled.									
	961 Dog Track Road Pensacola, FL 32506-8236	Escambia	No live races/performance were scheduled.									
	301 Dog Track Road Longwood, FL 32750-6558	Seminole	No live races/performance were scheduled.									
	5400 Bradenton Road Sarasota, FL 34234-2989	Sarasota	9/21/2020 to 12/30/2020 at Best Bet									
	6322 RaceTrack Road St. Johns, FL 32259-2107	St. Johns	Orange Park	68	68	46	948	\$0	0	0	\$823,549	
	755 East Waters Avenue Tampa, FL 33604-3107	Hillsborough	No live races/performance were scheduled.									
	882-4 Saxon Boulevard Orange City, FL 32763	Volusia	No live races/performance were scheduled.									
	401 N.W. 38th Court Miami, FL 33126-5638	DaDe	No live races/performance were scheduled.									
Jai Alai Permitholders												
	21001 N.W. 27th Avenue Miami Gardens, FL 33056-1461	DaDe	5/1/2021 to 6/30/2021	88	88	44	704	\$0	0	0	\$120,310	
	301 East Dania Beach Boulevard Dania Beach, FL 33004-3016	Broward	11/18/2020 to 12/31/2020 and 2/3/2021 to 4/30/2021	110	110	74	1,025	\$0	0	0	\$1,171,734	
	301 East Dania Beach Boulevard Dania Beach, FL 33004-3016	Broward	9/16/2020 to 11/14/2020 and 5/1/2021 to 5/30/2021	81	81	55	780	\$0	0	0	\$1,470,700	
	401 N.W. 38th Court Miami, FL 33126-5638	DaDe	7/1/2020 to 9/30/2020 at Magic City	52	52	30	454	\$0	0	0	\$175,600	
	1750 South Kings Highway Ft. Pierce, FL 34945-3069	St. Lucie	5/9/2021 to 5/28/2021	40	40	14	320	\$0	0	0	\$71,876	
	355 East Palm Drive Florida City, FL 33034	DaDe	No live games/performance conducted due to Covid-19									
	1800 S.W. 3rd Street Pompano Beach, FL 33069	Broward	No live games/performance conducted due to Covid-19									
	401 N.W. 38th Court Miami, FL 33126-5638	DaDe	9/3/2020 to 11/7/2020	61	61	39	549	\$0	0	0	\$245,829	
	3500 N.W. 37th Avenue Miami, FL 33142-4923	DaDe	12/2/2021 to 1/31/2021 at Miami and 2/6/2021 to 4/12/2021 at Magic City	182	182	81	1,486	\$0	0	0	\$438,188	
	4601 West Highway 318 Citra, FL 32113	Marion	2/1/2021 to 2/12/2021	40	40	10	320	\$0	0	0	\$61,511	
	6405 South Highway 17-92 Fern Park, FL 32730-2057	Seminole	7/6/2020 to 7/10/2020	40	40	5	320	\$0	0	0	\$2,000	
	401 N.W. 38th Court Miami, FL 33126-5638	DaDe	11/8/2020 to 11/29/2020 and 5/1/2021 to 6/27/2021 at Magic City	67	67	46	553	\$0	0	0	\$339,130	

CONTACT AND OPERATING INFORMATION BY PERMITHOLDER/FACILITY

Fiscal Year: 2020/2021	Location	County	Meet Period	Live Performances (Complete and counted toward full schedule)	Live Performances (Actual)	Racing Days	Number of Live Races or Games	Total Admission Tax	Paid Attendance	Number of Simulcast Days (as a host)	Purses/Players Awards Paid	
Thoroughbred Permitholders												
Calder Casino and Race Course	21001 N.W. 27th Avenue Miami Gardens, FL 33056-1461	Dade	10/9/2020 to 11/28/2020	39	39	39	344	\$0	0	0	\$8,720,850	
Gulfstream Park Thoroughbred After Racing Program	901 S. Federal Highway Hallandale Beach, FL 33009-7124	Broward	7/3/2020 to 7/19/2020, 8/14/2020 to 9/7/2020, 5/1/2021, and 6/5/2021 at Gulfstream Park	13	13	13	140	\$0	0	0	\$4,438,400	
Gulfstream Park Racing and Casino	901 S. Federal Highway Hallandale Beach, FL 33009-7124	Broward	7/1/2020 and 12/2/2021 to 6/30/2021	133	133	133	1,373	\$0	0	0	\$47,196,510	
Tampa Bay Downs, Inc.	11225 Race Track Road Tampa, FL 33626-3122	Hillsborough	7/1/2020 and 11/25/2020 to 5/2/2021, and 6/30/2021	89	89	89	837	\$11,278	35,861	305	\$16,077,324	
Tropical Park, LLC	21001 N.W. 27th Avenue Miami Gardens, FL 33056-1461	Dade	7/23/2020 to 9/20/2020 at Gulfstream Park	41	41	41	416	\$0	0	0	\$14,264,510	
Harness Permitholder												
PPL, Inc., db/a Isle Casino and Racing at Pompano Park	1800 S.W. 3rd Street Pompano Beach, FL 33069	Broward	11/8/2020 to 5/19/2021	105	105	105	1,025	\$0	0	363	\$7,263,441	
Quarterhorse Permitholder												
Grieta Racing, LLC	501 Race Track Drive Grieta, FL 32532	Gadsden		No live races/performance conducted due to Covid-19								\$167,000
Hamilton Downs Horsetrack, LLC	2220 NW County Road 143 Jennings, FL 32053	Hamilton		No live races/performance conducted								
Ocala Breeders' Sales Company, Inc.	1701 S.W. 60th Avenue Ocala, FL 34474-1800	Marion		No live races/performance conducted due to Covid-19								
South Florida Racing Association, LLC (Hialeah Park)	2200 E. 4th Avenue Hialeah, FL 33013	Dade	1/8/2021 to 2/15/2021	39	40	20	322	\$0	0	0	\$1,054,000	
South Marion Real Estate Holdings, LLC (Oxford Downs)	17996 S. US Highway 301 Summerfield, FL 34491	Marion		No live races/performance conducted due to Covid-19								
Tampa Bay Downs, Inc.	11225 Race Track Road Tampa, FL 33626-3122	Hillsborough	12/6/2020	1	1	1	8	\$0	0	0	\$2,600	



HORSE RACING

Promotional Programs for Florida-Bred Horses *

Florida breeder promotions and award programs are administered by private breeders' and owners' associations organized to promote ownership and breeding of race horses in the State of Florida. Each association conducts its own campaign to enhance the horse breeding industry in the state and provides breeders' and owners' awards of up to 20 percent of announced gross purses. The Florida Standardbred Breeders' and Owners' Association is funded by the breaks and uncashed tickets from live performances and one percent of the intertrack handle. The Quarter Horse Breeders' Association is funded by the breaks and the uncashed tickets from live races and one percent of the live and intertrack handle. The Florida Thoroughbred Breeders' and Owners' Association awards program is funded by 0.955 percent of the live, simulcast, and intertrack handle, as well as 3.475 percent of the gross revenue from out-of-state wagers on Florida races.

To date, the Florida thoroughbred breeding industry has produced 50 national champions. Florida also produced "Affirmed", the eleventh horse to have swept the Triple Crown (1978). Ocala/Marion County, Florida, is home to some of the leading breeding farms in the country. The industry boasts 20 classic wins (Kentucky Derby, Preakness Stakes, and Belmont Stakes), 28 Breeders' Cup Day champions and six horses of the year.

The Florida Thoroughbred Breeders' and Owners' Association (FTBOA) funds the Florida-bred Stakes Program, which is implemented at Florida's Thoroughbred racetracks. Through a percentage of pari-mutuel handle, Florida Thoroughbred permitholders contributed \$7,636,636 to the FTBOA during Fiscal Year 2020/2021. The FTBOA paid out \$4,110,869 in Breeders' Awards and \$1,787,550 through the Florida-bred Stakes Program. The Florida-bred Stakes Program includes "Florida Sire Stakes" at Gulfstream Park, "Sunshine Preview" at Gulfstream Park West, "Florida Cup Day" and "Florida Sire Stakes" at Tampa Bay Downs, and additional funds for supplements to Florida-bred Preferred Stakes Races during the Gulfstream and Tampa Bay Downs' meets.

The Florida Standardbred Breeders' and Owners' Association (FSBOA), a non-profit organization and the only organized representative of the Standardbred horsemen in the State of Florida, is the designated association for the allocation and distribution of funds for Florida-bred racing. Promotional activities include providing breeder and stallion awards for eligible Florida-bred horses during Pompano Park's 2020/2021 meet, as well as awards for Florida Breeders' Stake races. The FSBOA inaugurated a breeder-incentive program in 2012, which continued in 2021, with the goal of offering Standardbred breeders a financial reward for the production of Florida-sired foals. The program benefits Standardbred Breeders in Florida stakes races. Awards are provided for two-year old and three-year-old Florida Standardbreds. Despite the challenges of COVID-19, during the past season, the Standardbred Breeders' and Owners' sponsored stake races provided awards and purse money to the Florida Standardbred horsemen in excess of \$898,000 during 2020/2021 meet. Additionally, the program continued to reward Florida Standardbred breeding farm participants with more than \$83,000. Over the past decade, the program has injected more than \$10 million dollars of support to Breeders, Horsemen/women, and farmers throughout the State of Florida.

** Note: This promotional program information is provided by respective Breeders' and Owners' Associations.*

**UNIVERSITY OF FLORIDA
COLLEGE OF VETERINARY MEDICINE RACING LABORATORY**

The Florida Racing Laboratory in the College of Medicine at the University of Florida is an ISO 17025-2017 and RMTC accredited laboratory that employs various procedures to detect and identify prohibited drugs, medications, stimulants, depressants, hypnotics, local anesthetics, and drug masking agents in the blood, urine or other bodily fluids of racing horses and greyhounds.

During Fiscal Year 2020/2021, the Laboratory received and processed 14,459 samples and performed 63,423 analyses. The vigilant monitoring of samples by the Laboratory serves to deter the use of prohibited drugs in racing animals in Florida.

	Horse Blood/Urine	Greyhound Urine ¹	Total
Samples Received	9,187	5,272	14,459
Samples Analyzed	9,178	3,312	12,490
Number of Analyses	43,488	19,935	63,423
Positives	88	2	90

¹Volume Not Sufficient for Testing 2,066 samples (39.2% of total number of samples received)

DRUG POSITIVES FOR FISCAL YEAR 2020/2021		
Types of Positives (ARCI Drug Class)	Horse	Greyhound
Albuterol (3)	3	
Cimetidine (5)	1	
Clenbuterol (3)	8	
Dexamethasone (4)	6	
Dimethylsulfoxide (4)	1	
Firocoxib (4)	1	
Flunixin (4)	1	
Flunixin (4); Ketoprofen (4)	1	
Flunixin (4); Phenylbutazone (4)	5	
Flunixin (4); Ketoprofen (4)	2	
Flunixin (4); Phenylbutazone (4)	14	
Flunixin (4); Phenylbutazone (4); Methylprednisolone (4)	1	
Furosemide	1	
Ketoprofen (4)	1	
Mepivacaine (2)	1	
Methocarbamol (4)	15	1
Methylpredisalone (4)	10	
O-desmethyltramadol (2)	1	
Omeprazole sulfide (5)	3	
Phenylbutazone (4)	2	
Phenylbutazone (4); Xylazine (3)	1	
Theobromine (4)	0	1
Xylazine (3)	9	
Sub Totals	88	2
Grand Total	90	

Class (1): Stimulant and depressant drugs that have the highest potential to affect performance and that have no generally accepted medical use in the racing horse.

Class (2): Drugs that have a high potential to affect performance, but less of a potential than drugs in Class 1.

Class (3): Drugs that may or may not have generally accepted medical use in the racing horse, but the pharmacology of which suggests less potential to affect performance than drugs in Class 2.

Class (4): This class includes therapeutic medications that would be expected to have less potential to affect performance than those in Class 3.

Class (5): This class includes therapeutic medications for which concentration limits have been established by the racing jurisdictions as well as certain miscellaneous agents such as dimethylsulfoxide (DMSO) and other medications as determined by the regulatory bodies.

FISCAL YEARS COMPARATIVE DATA

Beginning with the 1931/1932 Fiscal Year, the state began collecting taxes on pari-mutuel wagering. During that initial year, the pari-mutuel industry operated 462 racing days in Florida, which resulted in state revenue of \$737,301, total paid attendance of 1,157,161, and total pari-mutuel handle of \$17,365,424.

In most recent years, pari-mutuel handle has steadily declined. Since Fiscal Year 1931/1932, approximately \$77.7 billion in pari-mutuel handle wagered resulted in \$4.4 billion in state revenue. This fiscal year, the pari-mutuel industry operated 1,288 racing and jai-alai days, which resulted in state revenue of \$7,224,825, total paid attendance of 35,861, and total pari-mutuel handle of \$449,239,685.

Over the last 10 years, pari-mutuel wagering has experienced a 48.7 percent decline in handle, and total state revenue has decreased 47.7 percent, along with a 64.2 percent decrease in the number of racing days. Shown below is a summary of pari-mutuel handle and state revenue for Fiscal Years 2011/2012 through 2020/2021.

EXPLANATION OF REPORT TERMINOLOGY

Pursuant to Section 550.002(13), Florida Statutes, handle is defined as the aggregate contributions to pari-mutuel pools. For purposes of this report, the four types of handle detailed in this report are as follows:

- **Live On-track:** Handle from live races/games at the track/fronton.
- **Simulcast:** Handle from races/games originating from out-of-state and broadcast to a Florida track/fronton.
- **Intertrack:** Handle from where a Florida track/fronton (acting as host) broadcast live races/games to other Florida tracks/frontons.
- **Intertrack Simulcast:** Handle from rebroadcasting of simulcast signals received by a Florida track/fronton to other Florida tracks/frontons.

Florida law requires intertrack wagers to be combined with the wagering pools of the host or the broadcasting Florida track or fronton. The law also requires that the host take-out on intertrack wagers be the same as for on-track wagers; however, the distribution of the take-out may be different. The tax structure for on-track and intertrack wagering is explained in more detail in the statute matrix section.

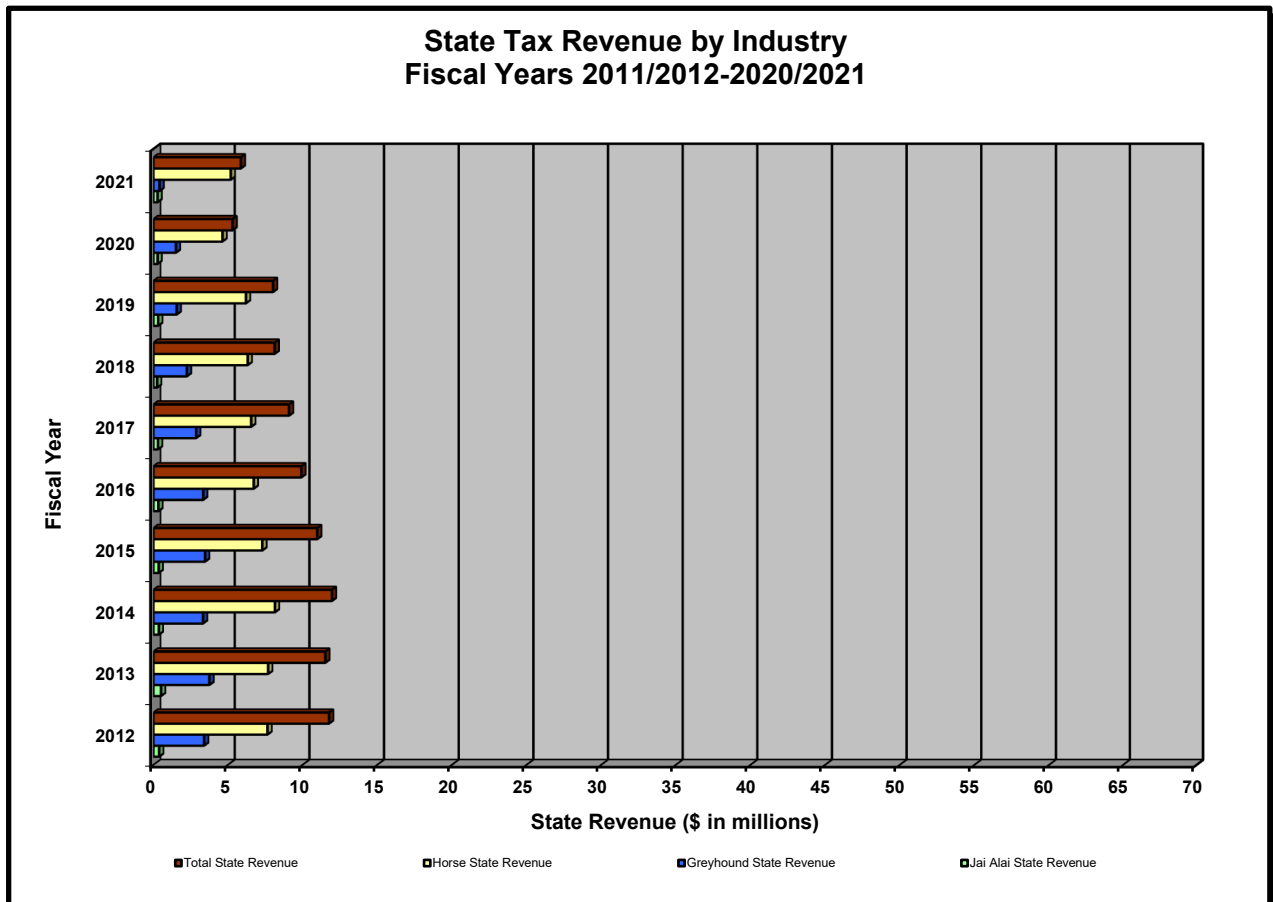
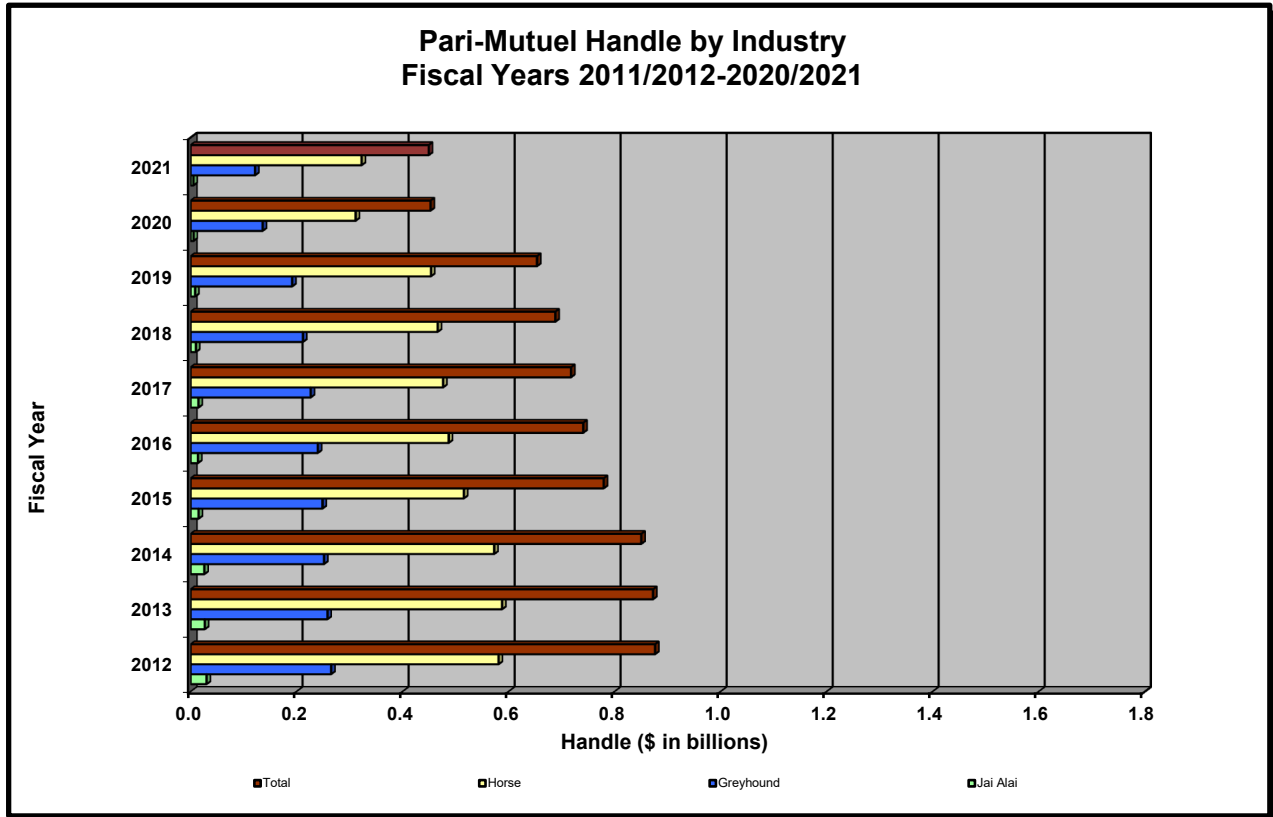
All intertrack and intertrack simulcast handle is detailed by the host permitholder in this report. These schedules reflect combined wagering statistics for all guest facilities that received broadcasts and conducted wagering that is included in the wagering pools of the host. For host permitholders, a summary of intertrack handle components for each guest is shown in the statistical section of this report. The schedules of intertrack wagering handle by guest include data on wagers from intertrack handle and intertrack simulcast handle. Any paid attendance, admission tax, purses paid, or players' awards paid are detailed in the data by permitholder/facility section of the report.

PARI-MUTUEL HANDLE AND STATE REVENUE SUMMARY

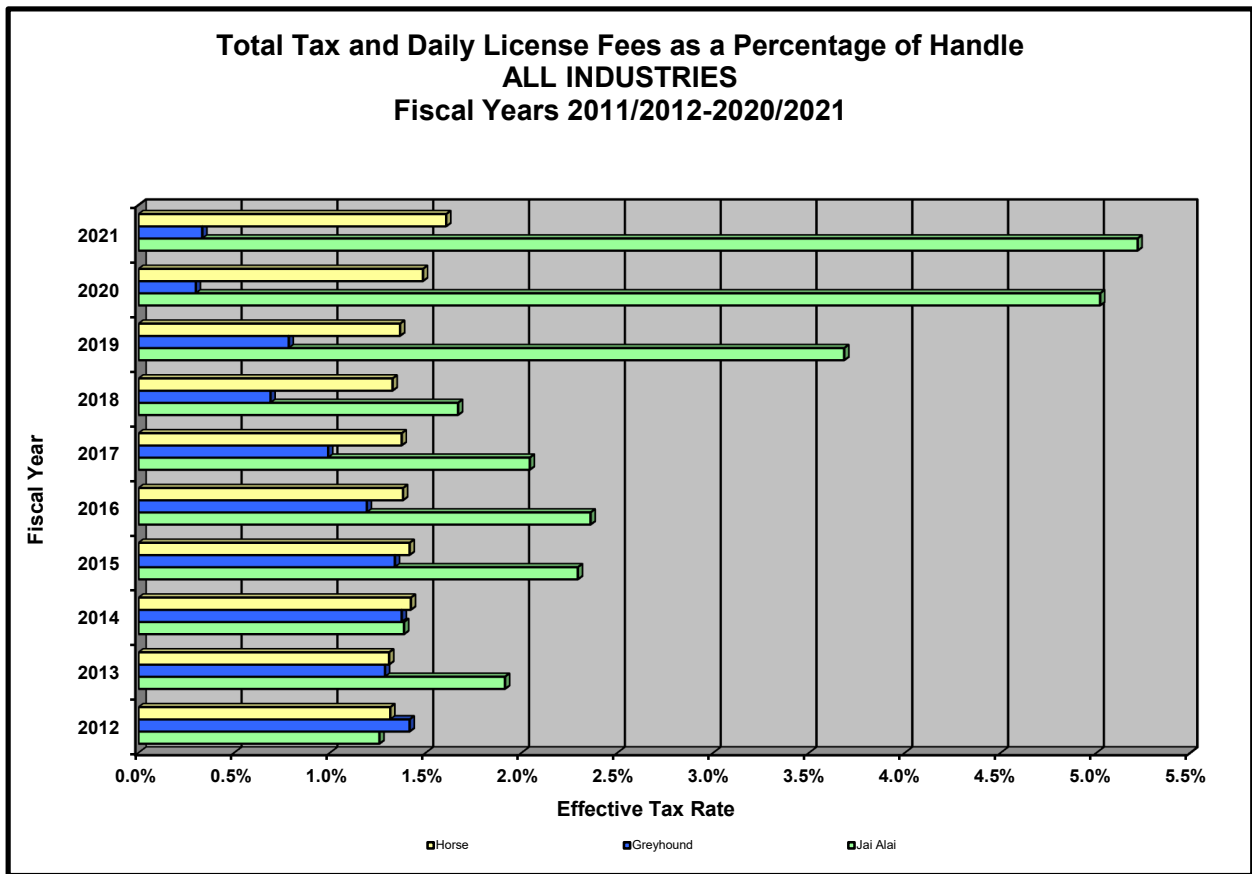
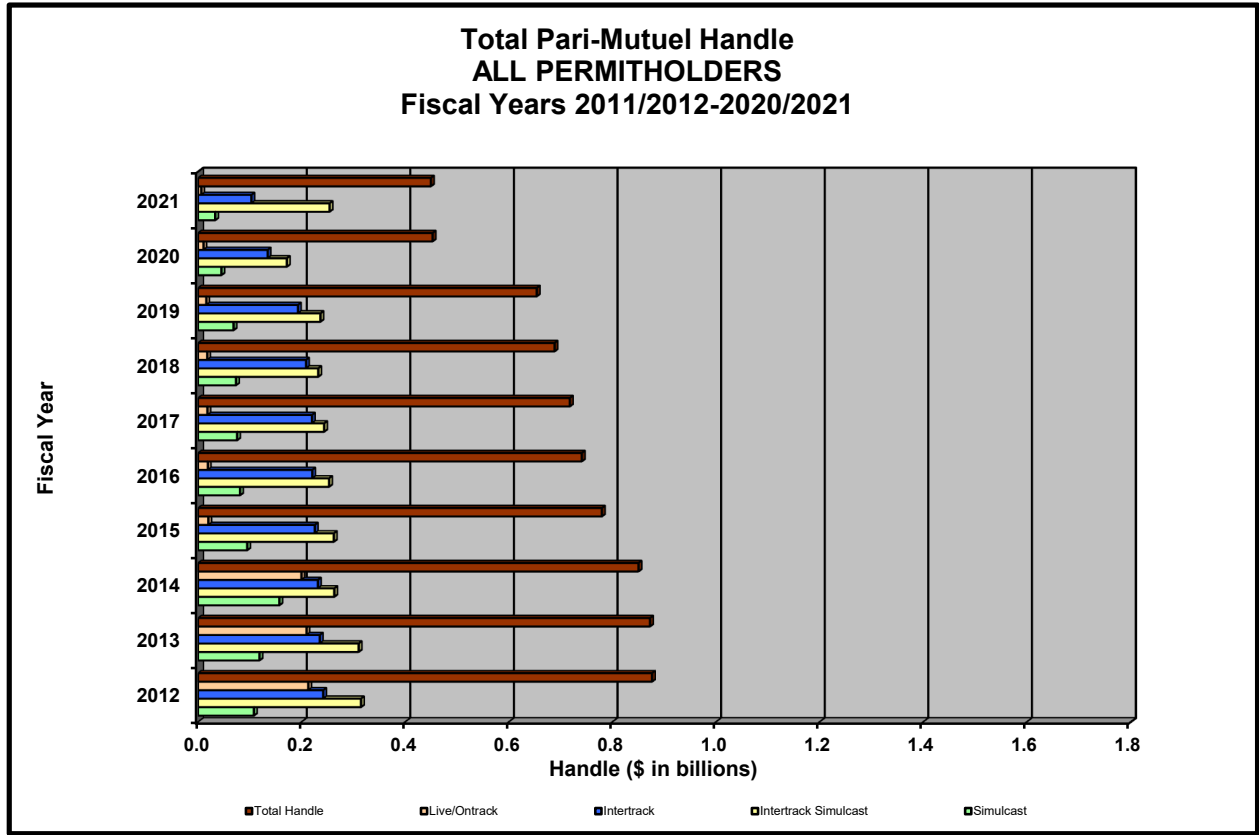
<i>Fiscal Year</i>	<i>Number of Racing/Gaming Days</i>	<i>Total Paid Attendance</i>	<i>Total Pari-Mutuel Handle</i>	<i>Total State Revenue ⁽¹⁾</i>	<i>State Revenue as a Percent of Handle</i>
2011/2012	3,602	469,497	\$ 876,146,485	\$13,802,723	1.58%
2012/2013	3,628	430,707	\$ 872,272,660	\$13,200,709	1.51%
2013/2014	3,582	383,864	\$ 850,136,735	\$13,785,681	1.62%
2014/2015	3,441	377,660	\$ 779,336,136	\$12,589,460	1.62%
2015/2016	3,416	348,081	\$ 740,622,948	\$11,832,484	1.60%
2016/2017	3,415	333,620	\$ 717,555,785	\$10,926,426	1.52%
2017/2018	3,149	318,621	\$ 688,030,290	\$8,519,787	1.24%
2018/2019	2,742	203,219	\$ 653,757,703	\$9,478,392	1.45%
2019/2020	2,176	132,243	\$ 452,660,865	\$6,673,808	1.47%
2020/2021	1,288	35,861	\$ 449,239,684	\$7,224,825	1.61%

(1) This figure includes state revenue from pari-mutuel performances and other state revenue, and does not include state revenue from cardroom and slot operations.

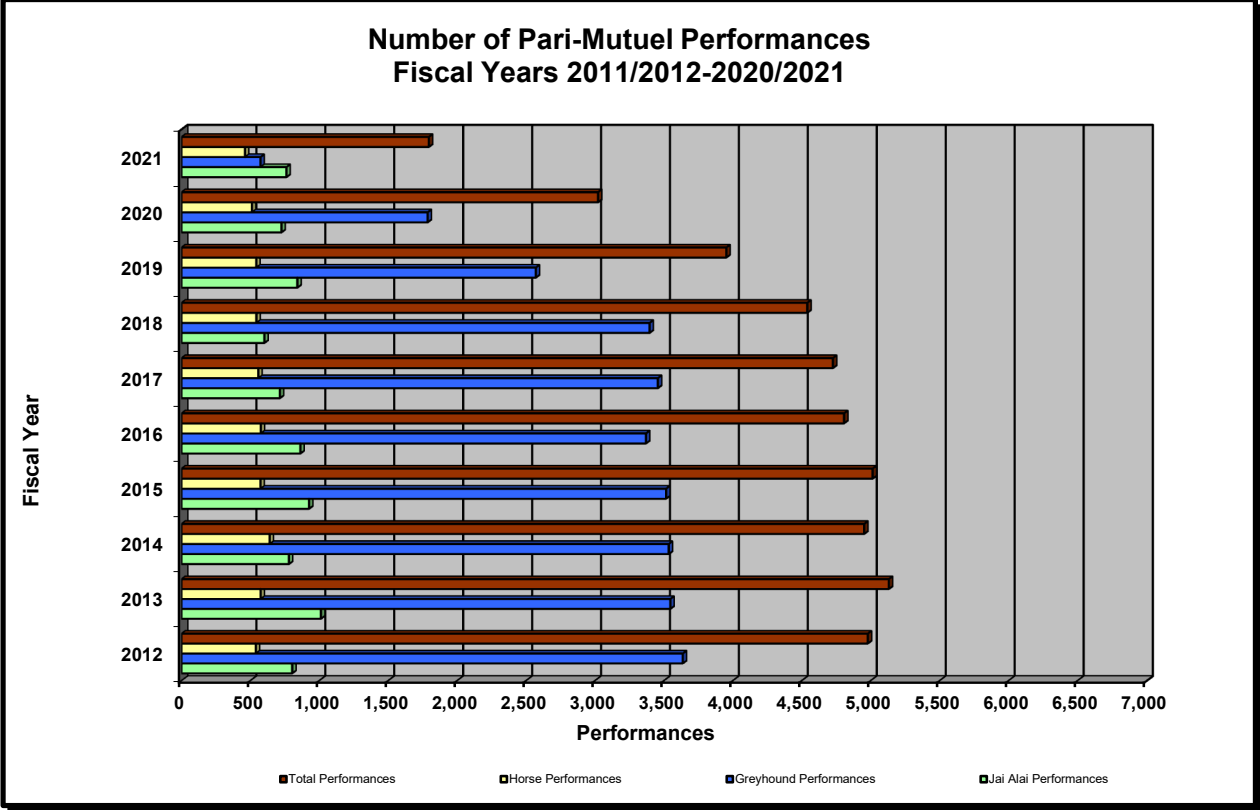
HISTORICAL PARI-MUTUEL WAGERING ACTIVITY

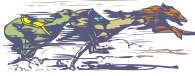


HISTORICAL PARI-MUTUEL WAGERING ACTIVITY



HISTORICAL PARI-MUTUEL WAGERING ACTIVITY





GREYHOUND PERMITHOLDERS



Florida has 19 greyhound permitholders, six of them operated live performances at three tracks throughout the state. A total of 573 completed performances, including charity and scholarship performances, were conducted during this past fiscal year, a decrease of approximately 68 percent from the previous year.

During Fiscal Year 2020/2021, handle wagered on live greyhound performances decreased by approximately 60 percent. Intertrack handle wagered on broadcasts of live Florida greyhound performances decreased by approximately 52 percent. Simulcast handle wagered on broadcasts of performances from outside the state increased by approximately 109 percent. Intertrack simulcast handle wagered on broadcast of performances from outside the state increased by approximately 204 percent. Overall, there was a decrease in total handle by approximately 11 percent for the Florida greyhound industry.

There was no paid attendance for greyhound permitholders in Fiscal Year 2020/2021. The division reports only paid attendance and does not include free admissions or complimentary passes in its data. Total greyhound revenue to the state decreased by approximately one percent during Fiscal Year 2020/2021. The greyhound industry accounted for approximately seven percent of Florida's total pari-mutuel revenue and 27.04 percent of total handle from pari-mutuel performances.

Greyhound permitholders reported paying a total of \$5,471,354 in purses during Fiscal Year 2020/2021. For more detail on purses paid, please refer to pages eight and nine of this annual report. The division was able to confirm reported purse amounts from the weekly purse reports submitted in accordance with Rule 61D-8.006, Florida Administrative Code.

All of Florida's greyhound permitholders actively sponsor greyhound adoption programs. Many of the state's greyhound tracks provide for on-site adoption booths, animal welfare, funding, advertising, special events and public information. Section 550.1647, Florida Statutes, provides a greyhound permitholder with credits in an amount equal to the uncashed pari-mutuel tickets remitted in the prior state fiscal year to the state, which is applied against any taxes imposed the next fiscal year. Additionally, Section 550.1647, Florida Statutes, requires each permitholder to pay an amount not less than 10 percent of the credit provided by this section to any bona fide organization that promotes or encourages the adoption of greyhounds. During Fiscal Year 2020/2021, total contributions provided to greyhound adoption units amounted to \$66,420.21; which met or exceeded the minimum statutory requirement.



JAI ALAI PERMITHOLDERS



Florida was the first state in the nation to conduct jai alai performances, with the first fronton being built in 1926. There were 11 jai alai permitholders, of those 10 operated at six frontons throughout Florida. Florida is now the only state where pari-mutuel wagering on live jai alai games is conducted. A total of 761 completed performances, including charity and scholarship performances, were conducted during this past fiscal year, an increase of approximately five percent from the previous fiscal year.

During Fiscal Year 2020/2021, handle wagered on live jai alai performances decreased by approximately 23 percent. Intertrack handle wagered on broadcasts of live Florida jai alai performances increased by approximately six percent. Total handle decreased by approximately four percent for the Florida jai alai industry.

Total jai alai revenue to the state decreased by approximately 0.3 percent during Fiscal Year 2020/2021. The jai alai industry accounted for approximately five percent of Florida's total pari-mutuel revenue and 1.15 percent of total handle from pari-mutuel performances.

Permitholders reported paying a total of \$4,097,079 in players' awards. For more detail on players' awards paid, please refer to pages eight and nine of this annual report.

There was no paid attendance for jai alai permitholders in Fiscal Year 2020/2021. The division reports only paid attendance and does not include free admissions or complimentary passes in its data.



THOROUGHBRED PERMITHOLDERS



Florida continues to be a premier thoroughbred racing state with five permitholders that operated at three tracks located in Central and South Florida. A total of 315 completed performances, including charity and scholarship performances, were conducted during this past fiscal year, a decrease of approximately eight percent from the previous fiscal year.

During Fiscal Year 2020/2021, handle on live thoroughbred performances decreased by 29 percent. Handle from intertrack wagering increased approximately six percent. Simulcast handle wagered on broadcasts of performances from outside the state decreased by approximately 38 percent. Intertrack simulcast handle increased by approximately 25 percent. Overall, total handle increased by approximately two percent for the Florida thoroughbred industry.

Total thoroughbred revenue to the state during Fiscal Year 2020/2021, increased by approximately 11 percent from the prior year. The thoroughbred industry accounted for approximately 76 percent of Florida's total pari-mutuel revenue and 64.71 percent of total handle from pari-mutuel performances.

Permitholders reported paying a total of \$90,697,594 in purses. For more detail on purses paid, please refer to pages eight and nine of this annual report. The Florida Horsemen's Benevolent and Protective Association did not dispute the amount of purses paid reported by the permitholders. The Tampa Bay Horsemen's Benevolent and Protective Association, Inc., did not dispute the amount of purses paid reported by Tampa Bay Downs.

Total paid attendance decreased by approximately 10 percent from the prior year. The division reports only paid attendance and does not include free admissions or complimentary passes in its data.



HARNESS PERMITHOLDERS



Pompano Park is the only permitholder conducting harness horse racing in the State of Florida. A total of 105 completed performances, including charity and scholarship performances, were conducted during this past fiscal year, which is an increase of approximately 17 percent from the previous year.

During Fiscal Year 2020/2021, handle wagered on live harness performances increased by approximately 27 percent. Intertrack handle wagered on broadcasts of live Florida harness performances increased by approximately 63 percent. Simulcast handle wagered on broadcasts of performances from outside the state increased by approximately two percent and intertrack simulcast handle increased by approximately 23 percent. Overall, total handle increased by approximately 20 percent for the Florida harness industry.

Total revenue to the state during Fiscal Year 2020/2021, increased by approximately 25 percent from the prior fiscal year. The harness industry accounted for approximately 11 percent of Florida's total pari-mutuel revenue and 7.10 percent of total handle from pari-mutuel performances.

Pompano Park reported paying \$7,263,441 in purses. For more detail on purses paid, please refer to pages eight and nine of this annual report. The Florida Standardbred Breeders' and Owners' Association was able to confirm the amount of purses paid reported by Pompano Park.

The harness permitholder did not have paid attendance during Fiscal Year 2020/2021. The division reports only paid attendance and does not include free admissions or complimentary passes in its data.



QUARTER HORSE PERMITHOLDERS



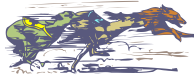
There were six quarterhorse permitholders, of those two conducted quarter horse racing at two tracks located in the State of Florida. In Fiscal Year 2020/2021, a total of 40 completed performances were conducted, a decrease of approximately 49 percent from the previous fiscal year.

During Fiscal Year 2020/2021, handle wagered on live quarter horse performances decreased by approximately 87 percent. No intertrack wagering on broadcasts of performances was held; with no change from the prior year. There was no simulcast handle wagered on broadcasts of performances from outside the state, along with no intertrack simulcast handle. Overall, total handle decreased by approximately 87 percent for the Florida quarter horse industry.

Total quarter horse revenue to the state during Fiscal Year 2020/2021, decreased by approximately 47 percent. The quarter horse industry accounted for approximately one percent of Florida's total pari-mutuel revenue and 0.001 percent of total handle from pari-mutuel performances.

Permitholders reported paying a total of \$1,223,600 in purses. For more detail on purses paid, please refer to pages eight and nine of this annual report. The majority of horsemen's association operating at each respective quarterhorse track did not dispute the amount of reported purses paid.

The division reports only paid attendance and does not include free admissions or complimentary passes in its data.



SUMMARY

PARI-MUTUEL INDUSTRY

During Fiscal Year 2020/2021, the total handle wagered for all industries exceeded \$449 million, a decrease of approximately 0.8 percent from the prior fiscal year. Total pari-mutuel completed performances, including charity and scholarship performances, conducted during Fiscal Year 2020/2021, decreased by approximately 40.6 percent from the previous fiscal year.

The state realized revenue from performances of approximately \$5.8 million, a increase of approximately 10.5 percent from the prior fiscal year. Of the \$5.8 million collected, greyhound permitholders accounted for seven percent, thoroughbreds for 76 percent, harness for 11 percent, jai alai for five percent, and quarter horse for one percent.

Total paid attendance decreased approximately 73 percent from the prior year. The division reports only paid attendance and does not include free

COMPONENTS OF PARI-MUTUEL HANDLE FROM PERFORMANCES

Fiscal Year 2020/2021	Total Paid To				Total Handle
	Daily License Fee	Tax on Handle	Charities	Permit Holder Revenues From Pari-Mutuel Handle	
Greyhound Racing Permitholders					
Daytona Beach Kennel Club and Poker Room	\$14,599	\$308,655	\$0	\$10,234,496	\$40,259,386
St. Petersburg Kennel Club, Inc., d/b/a Derby Lane	12,000	0	66,827	3,744,259	12,048,105
Washington County Kennel Club, Inc., d/b/a Ebro Greyhound Park	0	0	0	0	0
831 Federal Highway Acquisition Holding, LLC	0	0	0	0	0
Jacksonville Kennel Club, Inc., d/b/a Besbet Jacksonville	13,440	0	61,689	1,001,901	3,451,601
License Acquisitions, LLC, d/b/a Palm Beach Greyhound Racing	14,400	0	57,035	1,754,735	5,846,635
831 Federal Highway Acquisition, LLC (The Big Easy Casino)	0	0	0	0	0
Meibourne Greyhound Park	0	0	0	0	0
Naples-Ft. Myers Greyhound Track	0	0	0	0	0
Orange Park Kennel Club, Inc., d/b/a Besbet Orange Park	13,440	0	64,623	1,055,392	3,585,050
Investment Corporation of Palm Beach, d/b/a Palm Beach Kennel Club	14,320	0	58,792	2,802,571	9,248,908
Penn-Sanford, LLC, d/b/a Sanford Orlando Kennel Club	0	0	0	0	0
Pensacola Greyhound Track	0	0	0	40,288	130,966
SOKC, LLC, d/b/a Sanford Orlando Kennel Club	0	0	0	0	0
Sarasota Kennel Club	0	0	0	0	0
Bayard Raceways, Inc., d/b/a St. Johns Greyhound Park	13,440	0	53,588	1,241,492	4,167,590
TBD Entertainment, LLC, d/b/a Lucky's Cardroom and TGT Poker & Racebook	0	0	0	119,889	388,937
West Flagler Associates, LTD., d/b/a Magic City Casino	0	0	0	0	0
West Volusia Racing, Inc., d/b/a Orange City Racing and Card Club	0	0	0	4,138,055	15,446,048
Total Greyhound Permitholders	\$95,639	\$308,655	\$362,554	\$26,133,078	\$94,573,226
Jai Alai Permitholders					
Calder Casino and Race Course (Calder Jai Alai)	\$28,160	\$0	\$0	(\$26,932)	\$4,029
Dania Jai Alai	41,000	0	722	551,484	1,791,742
Dania Entertainment Center, LLC, d/b/a Dania Summer Jai Alai	31,200	0	0	375,542	1,222,969
West Flagler Associates d/b/a Eggewater Jai Alai	18,160	9,008	0	17,409	133,160
Fronton Holdings, LLC, d/b/a Ft. Pierce Jai Alai & Poker	12,800	0	0	(12,796)	16
West Flagler Associates d/b/a Magic City Jai Alai	21,960	0	0	34,378	167,455
Casino Miami, LLC	59,440	0	67	60,165	346,816
OBS Real Estate Holdings, LLC, d/b/a Ocala Gainesville Poker and Jai Alai	12,800	0	0	(12,800)	4
RB Jai Alai, LLC, d/b/a Orlando Events	12,800	0	0	(12,800)	0
Summer Jai Alai Partnership	22,120	0	0	44,105	209,635
PPI, Inc., d/b/a Isle Casino and Racing at Pompano Park (PPI Jai Alai)	0	0	0	0	0
Total Jai Alai Permitholders	\$260,440	\$9,008	\$789	\$1,017,755	\$3,875,826
Thoroughbred Racing Permitholders					
Calder Casino and Race Course	\$36,900	\$78,144	\$164,322	\$2,716,935	\$11,584,480
Gulfstream Park Thoroughbred After Racing Program	16,500	21,562	212,271	2,548,368	10,753,141
Gulfstream Park Racing and Casino	311,300	3,035,562	272,649	37,073,965	156,695,135
Tampa Bay Downs, Inc.	236,200	\$78,294	49,486	9,444,151	39,061,690
Tropical Park, LLC	44,100	103,681	161,666	2,938,922	12,579,359
Total Thoroughbred Permitholders	\$645,000	\$3,817,243	\$860,374	\$54,722,341	\$230,673,805
Harness Racing Permitholders					
PPI, Inc., d/b/a Isle Casino and Racing at Pompano Park	\$284,000	\$368,271	\$0	\$6,314,661	\$24,893,344
Quarter Horse Racing Permitholders					
Gretna Racing, LLC, d/b/a Creek Entertainment Gretna	\$0	\$0	\$0	\$0	\$0
Hamilton Downs	0	0	0	0	0
Ocala Breeders' Sales Company, Inc.	0	0	0	0	0
South Florida Racing Association, LLC (Hialeah Park)	32,200	31	0	(31,323)	2,210
South Marion Real Estate Holdings, LLC (Oxford Downs)	0	0	0	0	0
Tampa Bay Downs, Inc.	800	6	0	(703)	454
Total Quarter Horse Permitholders	\$33,000	\$37	\$0	(\$32,026)	\$2,664
TOTAL FOR ALL PERMITHOLDERS	\$1,318,079	\$4,523,214	\$1,223,717	\$88,155,809	\$354,018,865

TOTAL STATE REVENUE FROM PERFORMANCES

	LIVE		SIMULCAST		ITW		ITW SIM		CHARITY PERFORMANCES		TOTAL TAXES AND FEES DUE (A)
	Tax on Handle	Daily License Fee	Total Live Taxes and Fees Collected	Tax on Handle	Daily License Fee	Total Simulcast Taxes and Fees Collected	Tax on Handle	Tax on Handle	Daily License Fee	Daily License Fee	
Greyhound Racing Permit Holders											
Daytona Beach Kennel Club and Poker Room	\$0	\$0	\$0	\$18,313	\$14,599	\$32,912	\$0	\$290,342	\$0	\$0	\$323,254
St. Petersburg Kennel Club, Inc. db/a Derby Lane	0	0	0	0	0	0	0	0	12,000	12,000	12,000
Washington County Kennel Club, Inc. db/a Ebro Greyhound Park	0	0	0	0	0	0	0	0	0	0	0
831 Federal Highway Acquisition Holding, LLC	0	0	0	0	0	0	0	0	0	0	0
Jacksonville Kennel Club, Inc. db/a Bestbet Jacksonville	0	0	0	0	0	0	0	0	0	0	0
License Acquisitions, LLC db/a Palm Beach Greyhound Racing	0	0	0	0	0	0	0	0	13,440	13,440	13,440
831 Federal Highway Acquisition, LLC (The Big Easy Casino)	0	0	0	0	0	0	0	0	14,400	14,400	14,400
Melbourne Greyhound Park	0	0	0	0	0	0	0	0	0	0	0
Naples-Ft. Myers Greyhound Track	0	0	0	0	0	0	0	0	0	0	0
Orange Park Kennel Club, Inc. db/a Bestbet Orange Park	0	0	0	0	0	0	0	0	13,440	13,440	13,440
Investment Corporation of Palm Beach, db/a Palm Beach Kennel Club	0	0	0	0	0	0	0	0	14,320	14,320	14,320
Penn-Sanford, LLC, db/a Sanford Orlando Kennel Club	0	0	0	0	0	0	0	0	0	0	0
Pensacola Greyhound Track	0	0	0	0	0	0	0	0	0	0	0
SOKC, LLC, db/a Sanford Orlando Kennel Club	0	0	0	0	0	0	0	0	0	0	0
Sarasota Kennel Club	0	0	0	0	0	0	0	0	0	0	0
Bayard Raceways, Inc. db/a St. Johns Greyhound Park	0	0	0	0	0	0	0	0	13,440	13,440	13,440
TBD Entertainment, LLC, db/a Lucky's Cardroom and TGT Poker & Racebook	0	0	0	0	0	0	0	0	0	0	0
West Flagler Associates, LTD. db/a Magic City Casino	0	0	0	0	0	0	0	0	0	0	0
West Volusia Racing, Inc. db/a Orange City Racing and Card Club	0	0	0	0	0	0	0	0	0	0	0
Total Greyhound Permit Holders	\$0	\$0	\$0	\$18,313	\$14,599	\$32,912	\$0	\$290,342	\$0	\$0	\$404,294
Jai Alai Permit Holders											
Calder Casino and Race Course (Calder Jai Alai)	\$0	\$28,160	\$28,160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,160
Dania Jai Alai	0	40,200	40,200	0	0	0	0	0	800	800	41,000
Dania Entertainment Center, LLC, db/a Dania Summer Jai Alai	0	31,200	31,200	0	0	0	0	0	0	0	31,200
West Flagler Associates db/a Edgewater Jai Alai	0	18,160	18,160	0	0	0	9,008	0	0	0	27,168
Fronton Holdings, LLC, db/a Ft. Pierce, Jai Alai & Poker	0	12,800	12,800	0	0	0	0	0	0	0	12,800
West Flagler Associates db/a Magic City Jai Alai	0	21,960	21,960	0	0	0	0	0	0	0	21,960
Casino Miami, LLC	0	58,800	58,800	0	0	0	0	0	640	640	59,440
ORF Real Estate Holdings, LLC, db/a Ocala Gainesville Poker and Jai Alai	0	12,800	12,800	0	0	0	0	0	0	0	12,800
RB Jai Alai, LLC, db/a Orlando Events	0	11,200	11,200	0	0	0	0	0	1,600	1,600	12,800
Summer Jai Alai Partnership	0	22,120	22,120	0	0	0	0	0	22,120	22,120	44,240
PPI, Inc. db/a Isle Casino and Racing at Pompano Park (PPI Jai Alai)	0	0	0	0	0	0	0	0	0	0	0
Total Jai Alai Permit Holders	\$0	\$257,400	\$257,400	\$0	\$0	\$0	\$9,008	\$0	\$3,040	\$3,040	\$269,448
Thoroughbred Racing Permit Holders											
Calder Casino and Race Course	\$2,030	\$29,600	\$31,630	\$0	\$0	\$0	\$76,114	\$0	\$7,300	\$7,300	\$115,044
Gulfstream Park Thoroughbred After Racing Program	1,882	8,000	9,882	0	0	0	19,680	0	8,500	8,500	38,062
Gulfstream Park Racing and Casino	91,251	130,900	222,151	87,955	171,500	259,455	545,250	2,311,106	8,900	8,900	3,346,862
Tampa Bay Downs, Inc.	53,407	78,500	131,907	7,988	150,000	157,988	195,030	321,869	7,700	7,700	814,494
Tropical Park, LLC.	8,344	35,900	44,244	0	0	0	95,937	0	8,200	8,200	147,781
Total Thoroughbred Permit Holders	\$156,914	\$282,900	\$439,814	\$95,943	\$321,500	\$417,443	\$931,411	\$2,632,975	\$40,600	\$40,600	\$4,462,243
Harness Racing Permit Holders											
PPI, Inc. db/a Isle Casino and Racing at Pompano Park	\$8,947	\$102,500	\$111,447	\$30,058	\$181,500	\$211,558	\$41,985	\$307,281	\$0	\$0	\$672,271
Quarter Horse Racing Permit Holders											
Gretna Racing, LLC, db/a Creek Entertainment Gretna	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hamilton Downs	0	0	0	0	0	0	0	0	0	0	0
Ocala Breeders' Sales Company, Inc.	0	0	0	0	0	0	0	0	0	0	0
South Florida Racing Association, LLC (Hialeah Park)	31	32,200	32,231	0	0	0	0	0	0	0	32,231
South Marion Real Estate Holdings, LLC (Oxford Downs)	0	0	0	0	0	0	0	0	0	0	0
Tampa Bay Downs, Inc.	6	800	806	0	0	0	0	0	0	0	806
Total Quarter Horse Permit Holders	\$37	\$33,000	\$33,037	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33,037
TOTAL FOR ALL PERMITHOLDERS	\$165,898	\$675,800	\$841,698	\$144,314	\$517,599	\$661,913	\$982,404	\$3,230,598	\$124,680	\$124,680	\$5,841,293

(A) The amounts shown are taxes and fees due after the application of any applicable tax credits, and do not include admissions tax. See page 30 for total taxes and fees received.

TOTAL REGULAR AND CHARITY/SCHOLARSHIP HANDLE

Fiscal Year 2020/2021

Greyhound Racing Permitholders

	ON-TRACK		INTERTRACK		TOTAL REGULAR HANDLE	ON-TRACK		INTERTRACK		TOTAL CHARITY SCHOLARSHIP HANDLE	TOTAL HANDLE
	Live	Simulcast	ITW	ITWS		Live	Simulcast	ITW	ITWS		
Daytona Beach Kennel Club and Poker Room	\$0	\$2,250,958	\$0	\$48,566,178	\$50,817,136	\$0	\$0	\$0	\$0	\$0	\$50,817,136
St. Petersburg Kennel Club, Inc., d/b/a Derby Lane	5,589,681	0	9,226,409	0	14,816,090	492,089	0	563,012	0	1,055,101	15,871,191
Washington County Kennel Club, Inc., d/b/a Ebro Greyhound Park	0	0	0	0	0	0	0	0	0	0	0
831 Federal Highway Acquisition Holding, LLC	0	0	0	0	0	0	0	0	0	0	0
Jacksonville Kennel Club, Inc., d/b/a Besibet Jacksonville	1,064,697	5,201	2,239,036	0	3,308,934	403,336	0	816,361	0	1,219,697	4,528,631
License Acquisitions, LLC d/b/a Palm Beach Greyhound Racing	2,158,845	103,199	4,291,423	0	6,553,467	394,980	0	724,358	0	1,119,338	7,672,805
831 Federal Highway Acquisition, LLC (The Big Easy Casino)	0	0	0	0	0	0	0	0	0	0	0
Melbourne Greyhound Park	0	0	0	0	0	0	0	0	0	0	0
Naples-Ft. Myers Greyhound Track	0	0	0	0	0	0	0	0	0	0	0
Orange Park Kennel Club, Inc., d/b/a Beestbeet Orange Park	994,363	286,942	2,062,840	115,917	3,460,062	450,058	0	808,385	0	1,258,443	4,718,505
Investment Corporation of Palm Beach, d/b/a Palm Beach Kennel Club	3,291,902	100,729	7,562,760	0	10,955,391	394,876	0	774,324	0	1,169,200	12,124,591
Penn-Sanford, LLC, d/b/a Sanford Orlando Kennel Club	0	0	0	0	0	0	0	0	0	0	0
Pensacola Greyhound Track	0	171,254	0	0	171,254	0	0	0	0	0	171,254
SOKC, LLC, d/b/a Sanford Orlando Kennel Club	0	0	0	0	0	0	0	0	0	0	0
Sarasota Kennel Club	0	0	0	0	0	0	0	0	0	0	0
Bayard Raceways, Inc., d/b/a St. Johns Greyhound Park	1,516,672	0	2,916,264	0	4,432,936	369,616	0	673,558	0	1,043,174	5,476,110
TBD Entertainment, LLC, d/b/a Lucky's Cardroom and TGT Poker & Racebook	0	422,157	0	86,669	508,826	0	0	0	0	0	508,826
West Flagler Associates, LTD., d/b/a Magic City Casino	0	0	0	0	0	0	0	0	0	0	0
West Volusia Racing, Inc., d/b/a Orange City Racing and Card Club	0	498,926	0	19,085,177	19,584,103	0	0	0	0	0	19,584,103
Total Greyhound Permitholders	\$14,616,160	\$3,839,366	\$28,298,732	\$67,853,941	\$114,608,199	\$2,504,955	\$0	\$4,359,998	\$0	\$6,864,953	\$121,473,152
Jai Alai Permitholders											
Calder Casino and Race Course (Calder Jai Alai)	\$3,349	\$0	\$1,908	\$0	\$5,257	\$0	\$0	\$0	\$0	\$0	\$5,257
Dania Jai Alai	686,185	0	1,662,728	0	2,348,913	10,596	0	25,439	0	36,035	2,384,948
Dania Entertainment Center, LLC, d/b/a Dania Summer Jai Alai	558,944	0	1,070,767	0	1,629,711	0	0	0	0	0	1,629,711
West Flagler Associates d/b/a Edgewater Jai Alai	2,381	0	175,356	0	177,737	0	0	0	0	0	177,737
Fronton Holdings, LLC, d/b/a Ft. Pierce Jai Alai & Poker	20	0	0	0	20	0	0	0	0	0	20
West Flagler Associates d/b/a Magic City Jai Alai	19,615	0	204,178	0	223,793	0	0	0	0	0	223,793
Casino Miami, LLC	131,102	0	333,535	0	464,637	808	0	1,043	0	1,851	466,488
OBS Real Estate Holdings, LLC, d/b/a Ocala Gainesville Poker and Jai Alai	4	0	0	0	4	0	0	0	0	0	4
RB Jai Alai, LLC, d/b/a Orlando Events	0	0	0	0	0	0	0	0	0	0	0
Summer Jai Alai Partnership	27,381	0	248,479	0	275,860	0	0	0	0	0	275,860
PPI, Inc., d/b/a Isle Casino and Racing at Pompano Park (PPI Jai Alai)	0	0	0	0	0	0	0	0	0	0	0
Total Jai Alai Permitholders	\$1,428,981	\$0	\$3,696,951	\$0	\$5,125,932	\$11,404	\$0	\$26,482	\$0	\$37,886	\$5,163,818
Thoroughbred Racing Permitholders											
Calder Casino and Race Course	\$405,962	\$0	\$4,853,669	\$0	\$5,259,631	\$53,562	\$0	\$1,228,702	\$8,038,886	\$9,321,150	\$14,580,781
Gulfstream Park Thoroughbred After Racing Program	376,360	0	1,102,506	0	1,478,866	738,354	1,445,308	1,429,560	8,459,754	12,072,976	13,551,842
Gulfstream Park Racing and Casino	18,250,280	17,590,988	31,247,646	111,918,853	179,007,767	4,330,590	1,485,684	3,796,376	8,768,194	18,380,844	197,388,611
Tampa Bay Downs, Inc.	11,819,303	1,597,628	13,458,726	18,225,132	45,100,789	1,503,811	145,224	1,410,779	1,209,198	4,269,012	49,369,801
Tropical Park, LLC	1,668,871	0	5,318,308	0	6,987,179	345,898	802,919	1,123,497	6,568,235	8,840,549	15,627,728
Total Thoroughbred Permitholders	\$32,520,776	\$19,188,616	\$55,980,855	\$130,143,985	\$237,834,232	\$6,972,215	\$3,879,135	\$8,988,914	\$33,044,267	\$52,884,531	\$290,718,763
Harness Racing Permitholders											
PPI, Inc., d/b/a Isle Casino and Racing at Pompano Park	\$1,789,459	\$6,011,638	\$1,428,223	\$22,650,956	\$31,880,276	\$0	\$0	\$0	\$0	\$0	\$31,880,276
Quarter Horse Racing Permitholders											
Gretna Racing, LLC, d/b/a Creek Entertainment Gretna	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hamilton Downs	0	0	0	0	0	0	0	0	0	0	0
Ocala Breeders' Sales Company, Inc.	0	0	0	0	0	0	0	0	0	0	0
South Florida Racing Association, LLC (Hialeah Park)	3,118	0	0	0	3,118	0	0	0	0	0	3,118
South Marion Real Estate Holdings, LLC (Oxford Downs)	0	0	0	0	0	0	0	0	0	0	0
Tampa Bay Downs, Inc.	557	0	0	0	557	0	0	0	0	0	557
Total Quarter Horse Permitholders	\$3,675	\$0	\$0	\$0	\$3,675	\$0	\$0	\$0	\$0	\$0	\$3,675
TOTAL FOR ALL PERMITHOLDERS	\$50,359,051	\$29,039,620	\$89,404,761	\$220,648,882	\$389,452,314	\$9,488,574	\$3,879,135	\$13,375,594	\$33,044,267	\$59,787,370	\$449,239,684

TOTAL INTERTRACK WAGERING HANDLE BY GUEST

Fiscal Year 2020/2021

HOST PERMITHOLDER

GUEST PERMITHOLDER	HOST PERMITHOLDER											
	DAYTONA	DERBY LANE	JACKSONVILLE	LICENSE ACQUISITIONS	ORANGE PARK	PALM BEACH	ST. JOHNS	TAMPA GREYHOUND	WEST VOLUSIA RACING	CALDER JAI ALAI	DANIA	
Greyhound Permitholders												
Daytona Beach Kennel Club and Poker Room	\$0	\$358,984	\$49,525	\$229,535	\$145,172	\$282,382	\$193,865	\$0	\$1,091,395	\$16	\$69,260	
St. Petersburg Kennel Club, Inc. db/a Derby Lane	4,227,931	0	343,542	408,228	304,868	813,441	345,862	0	1,703,336	0	114,375	0
Washington County Kennel Club, Inc. db/a Ebro Greyhound Park	1,262,286	278,781	89,281	70,520	178,166	79,028	0	0	633,046	0	0	0
831 Federal Highway Acquisition Holding, LLC	4,198,845	784,486	202,715	300,036	202,773	601,229	216,018	0	2,837,816	0	98,571	0
Jacksonville Kennel Club, Inc. db/a Beechbet Jacksonville	3,002,948	702,307	354,904	324,442	447,176	540,071	410,145	0	1,565,010	0	0	0
License Acquisitions, LLC db/a Palm Beach Greyhound Racing	2,192,588	319,960	0	0	0	0	166,323	0	142,552	0	52,624	0
831 Federal Highway Acquisition, LLC (The Big Easy Casino)	0	0	0	0	0	0	0	0	0	0	0	0
Mebourne Greyhound Park	1,324,525	208,251	31,510	180,055	88,211	272,884	87,805	0	619,352	0	126,946	0
Naples-Fl Myers Greyhound Track	2,215,316	501,137	63,294	307,322	51,808	385,359	101,433	0	559,817	561	38,622	0
Orange Park Kennel Club, Inc. db/a Beechbet Orange Park	5,176,966	1,167,065	0	639,173	0	1,032,624	0	0	3,292,926	0	0	0
Investment Corporation of Palm Beach, db/a Palm Beach Kennel Club	2,241,571	595,821	269,429	0	279,758	0	146,148	0	275,555	0	72,364	0
Penn-Sanford, LLC db/a Sanford Orlando Kennel Club	0	730,316	108,060	374,538	106,599	695,193	131,522	0	1,848,892	0	0	0
Pensacola Greyhound Track	2,416,777	0	374,285	290,480	290,319	546,622	389,689	0	1,055,295	0	18,319	0
SOKC, LLC; db/a Sanford Orlando Kennel Club	3,642,560	0	0	0	0	0	0	0	0	0	0	0
Sarasota Kennel Club	1,793,545	661,196	103,525	203,782	104,528	376,597	108,805	0	722,959	0	0	0
TBD Entertainment, LLC. db/a Lucky's Cardroom and TGT Poker & Racebook	4,056,972	1,449,241	366,338	445,096	366,590	842,469	425,124	0	658,538	0	99,468	0
West Volusia Racing, Inc. db/a Orange City Racing and Card Club	969,817	234,858	148,538	77,983	50,159	217,807	59,695	0	0	0	139,477	0
Total Greyhound Permitholders	\$39,352,627	\$7,987,393	\$2,504,946	\$3,859,951	\$2,478,481	\$6,790,844	\$2,861,472	\$0	\$17,006,489	\$567	\$830,026	\$0
Jai Alai Permitholders												
Calder Casino and Race Course	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Casino Miami, LLC	946,826	70,987	3,058	60,529	10,394	34,114	38,948	0	254,730	0	232,774	0
Dania Jai Alai	616,369	36,503	0	62,465	0	16,325	0	0	133,688	0	0	0
Dania Entertainment Center, LLC. db/a Dania Summer Jai Alai	402,488	137,865	54,631	26,277	57,857	181,156	49,995	0	495,292	313	0	0
West Flagler Associates db/a Edgewater Jai Alai	0	41,315	30,234	0	10,345	108,702	0	0	49,850	0	0	0
Fronton Holdings, LLC. db/a Ft. Pierce Jai Alai & Poker	0	37,411	0	78,800	0	0	18,679	0	0	0	110,880	0
West Flagler Associates db/a Magic City Jai Alai	1,274,588	121,548	0	57,375	32,350	187,872	57,274	0	282,323	244	38,839	0
OBS Real Estate Holdings, LLC; db/a Ocala Gainesville Poker and Jai Alai	772,704	168,318	71,645	77,933	60,022	141,888	75,363	0	20,821	0	125,603	0
Summer Jai Alai Partnership	266,080	72,516	0	223,731	0	34,138	0	0	279,765	16	8,473	0
Total Jai Alai Permitholders	\$4,279,065	\$688,463	\$159,568	\$587,110	\$170,968	\$653,732	\$290,722	\$0	\$1,516,489	\$573	\$516,569	\$0
Thoroughbred Permitholders												
Calder Casino and Race Course	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gulfstream Park Racing and Casino	0	0	0	0	0	0	0	0	0	0	0	0
Tampa Bay Downs, Inc.	1,207,151	489,354	41,828	109,952	57,240	160,040	83,570	86,669	115,722	0	99,784	0
Total Thoroughbred Permitholders	\$1,207,151	\$489,354	\$41,828	\$109,952	\$57,240	\$160,040	\$83,570	\$86,669	\$115,722	\$0	\$99,784	\$0
Harness Permitholders												
PPI, Inc. db/a Isle Casino and Racing at Pompano Park	\$1,607,003	\$0	\$217,775	\$261,463	\$189,560	\$390,210	\$220,425	\$0	\$1,428	\$768	\$169,597	\$0
Quarter Horse Permitholders												
Gretta Racing, LLC; db/a Creek Entertainment Gretta	\$1,486,262	\$441,676	\$114,584	\$140,231	\$73,713	\$264,711	\$117,416	\$0	\$422,343	\$0	\$34,164	\$0
Ocala Breeders' Sales Company, Inc.	632,070	182,535	16,686	57,074	17,180	77,547	16,217	0	22,726	0	38,007	0
South Florida Racing Association, LLC (Hialeah Park)	0	0	0	0	0	0	0	0	0	0	0	0
South Marion Real Estate Holdings, LLC (Oxford Downs)	0	0	0	0	0	0	0	0	0	0	0	0
Total Quarter Horse Permitholders	\$2,120,332	\$624,211	\$131,280	\$197,305	\$90,893	\$342,258	\$133,633	\$0	\$445,069	\$0	\$72,191	\$0
TOTAL FOR ALL PERMITHOLDERS	\$48,566,178	\$9,789,421	\$3,055,397	\$5,015,781	\$2,987,142	\$8,337,084	\$3,589,822	\$86,669	\$19,085,177	\$1,908	\$1,688,167	\$0

Note: Figures above include handle from charity/scholarship performances.

CONTINUED ON NEXT PAGE

CHARITY AND SCHOLARSHIP PERFORMANCES

Each permitholder may operate up to five additional days designated as charity or scholarship days during their regular meet. Pursuant to Section 550.0351, Florida Statutes, proceeds from these additional days are paid to approved charities, major state and private institutions of higher learning, community colleges, the Historical Resources Operating Trust Fund, and the Racing Scholarship Trust Fund (Board of Governors' Operations and Maintenance Trust Fund). A list of proposed recipients is submitted annually by the permitholder to the division. A minimum of \$1,225,350 was paid to charitable organizations during Fiscal Year 2020/2021, bringing the total proceeds disbursed since 1985 to \$88,272,695.

ABANDONED WINNING TICKETS

Abandoned pari-mutuel tickets are winning tickets that remain uncashed for a period of one year. The value of greyhound and jai alai abandoned tickets for live on-track races or games escheat to the state. These funds are deposited into the Department of Education's State School Trust Fund for the support and maintenance of Florida's public schools. Since 1957, the total paid into this fund is \$99,735,775. The amount collected from abandoned winning tickets for the State School Trust Fund for this fiscal year is detailed below.

Abandoned Winning Tickets	
Greyhound Permitholders	\$545,204
Jai Alai Permitholders	40,046
Total For 2020/2021 Fiscal Year	\$585,250

In harness and quarterhorse racing, abandoned winning tickets are paid to the respective breeders' associations. Abandoned winning tickets from thoroughbred horse racing are retained by the permitholder.

MISCELLANEOUS REVENUE TO THE STATE

In accordance with Section 550.095114(4), Florida Statutes, a jai alai permitholder that conducts fewer than 100 live performances in any calendar year shall pay to the state the same aggregate amount of daily license fees on live jai alai games, admission tax, and tax on live handle as that permitholder paid to the state during the most recent prior calendar year in which jai alai permitholder conducted at least 100 live performances.

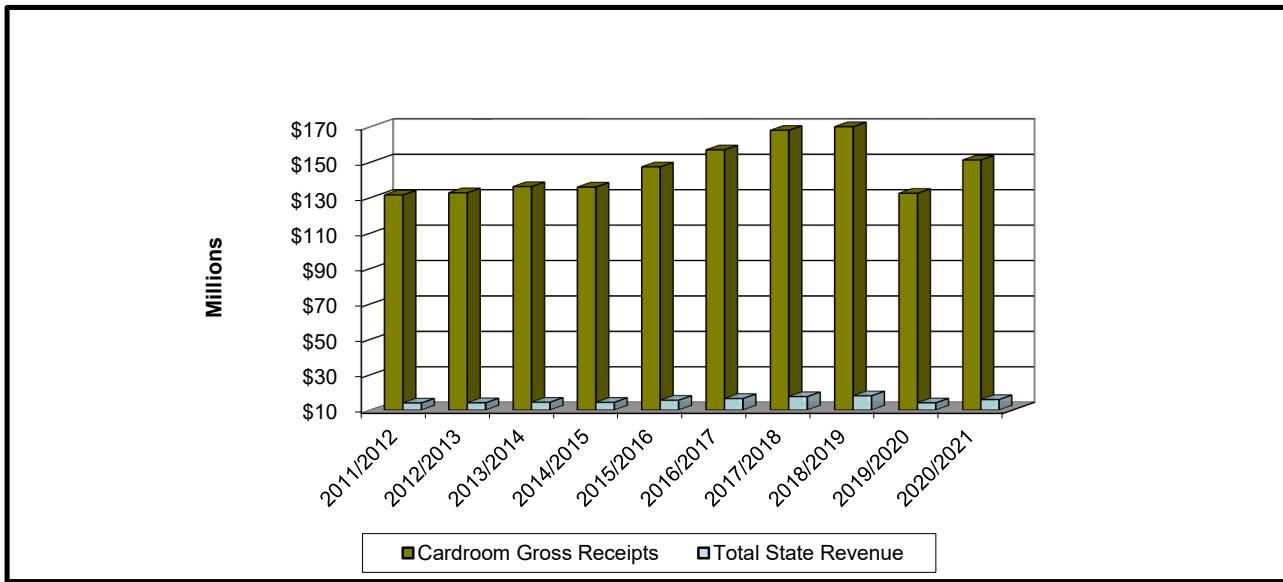
Jai Alai Miscellaneous Revenue	
Calder Race Course Jai Alai	\$57,917.27
Magic City Jai Alai	19,680.00
Ft. Pierce Jai Alai	35,178.45
Ocala Gainesville Poker and Jai Alai	22,320.00
Orlando Live Events	19,760.00
Summer Jai Alai	42,040.00
Total For 2020/2021 Fiscal Year	\$196,895.72

CARDROOM COMPARATIVE DATA

During Fiscal Year 2020/2021, there were 26 permitholders that obtained a cardroom license. Of those, 24 operated at pari-mutuel facilities located throughout the state. The number of cardroom tables decreased from 796 in Fiscal Year 2019/2020, to 782 in Fiscal Year 2020/2021. Cardroom gross receipts increased from \$132,392,085 to \$151,179,359 and the gross receipts tax increased from \$13,239,209 to \$15,117,936 this fiscal year. Table fees decreased from \$796,000 to \$782,000 this fiscal year. The overall result was an increase in total state revenue from \$14,035,209 to \$15,899,936 this fiscal year.

Cardroom tax revenue is distributed 50 percent between the Pari-Mutuel Wagering Trust Fund and the General Revenue Fund. In accordance with Section 849.086(13)(h), Florida Statutes, one quarter of the moneys deposited into the Pari-Mutuel Wagering Trust Fund must be distributed to counties and municipalities that approved the cardroom. In October 2021, the division distributed approximately \$1,889,742 to the counties/municipalities from cardroom gross receipts.

CARDROOM GROSS RECEIPTS AND TOTAL STATE REVENUE FISCAL YEARS 2011/2012 THROUGH 2020/2021



CARDROOM GROSS RECEIPTS AND STATE REVENUE SUMMARY

Fiscal Year	Total Cardroom Gross Receipts	Gross Receipts Tax	Table Fees Collected ^(A)	Total State Revenue (Gross Receipts Tax plus Table Fees)	Total State Revenue as a Percent of Gross Receipts
2011/2012	\$131,447,663	\$13,144,767	\$834,000	\$13,978,767	10.63%
2012/2013	\$132,690,415	\$13,269,045	\$810,000	\$14,079,045	10.61%
2013/2014	\$136,163,616	\$13,615,464	\$788,000	\$14,403,464	10.58%
2014/2015	\$135,888,902	\$13,589,789	\$755,000	\$14,344,789	10.56%
2015/2016	\$147,298,438	\$14,729,654	\$774,000	\$15,503,654	10.53%
2016/2017	\$156,914,074	\$15,692,825	\$805,000	\$16,497,825	10.51%
2017/2018	\$167,950,581	\$16,795,063	\$786,000	\$17,587,063	10.47%
2018/2019	\$172,085,233	\$17,208,523	\$824,000	\$18,032,523	10.48%
2019/2020	\$132,392,085	\$13,239,209	\$796,000	\$14,035,209	10.60%
2020/2021	\$151,179,359	\$15,117,936	\$782,000	\$15,899,936	10.52%

^(A) Beginning 2018/2019 Table Fees Collected are reported as the amount collected during the Fiscal Year instead of the number of approved tables per the permitholders cardroom license.

COMPONENTS OF CARDROOM REVENUE BY ASSOCIATION

Fiscal Year 2020/2021		Tournament			Table Fees		Total Taxes and Fees
County / Municipality	Gross Receipts	Gross Receipts	Total Gross Receipts	Gross Receipts Tax (A)	Collected (B)		
Greyhound Racing Permitholders							
Daytona Beach Kennel Club and Poker Room	\$8,839,128	\$282,746	\$9,121,874	\$912,187	\$44,000	\$956,187	
St. Petersburg Kennel Club, Inc., db/a Derby Lane	8,566,775	426,862	8,993,637	899,364	51,000	950,364	
Washington County Kennel Club, Inc., db/a Ebro Greyhound Park	4,182,506	113,135	4,295,641	429,564	25,000	454,564	
West Flagler Associates, LTD. (Magic City Casino)	5,248,804	0	5,248,804	524,880	25,000	549,880	
Jacksonville Kennel Club, Inc., db/a Bestbet Jacksonville	26,641,324	968,645	27,609,969	2,760,997	88,000	2,848,997	
831 Federal Highway Acquisition, LLC (The Big Easy Casino)	6,281,218	0	6,281,218	628,122	30,000	658,122	
Melbourne Greyhound Park	5,448,335	181,604	5,629,939	562,994	41,000	603,994	
Naples-Ft. Myers Greyhound Track	9,347,764	265,805	9,613,569	961,357	37,000	998,357	
Orange Park Kennel Club, Inc., db/a Bestbet Orange Park	12,547,620	101,313	12,648,933	1,264,893	37,000	1,301,893	
Investment Corporation of Palm Beach, db/a Palm Beach Kennel Club	11,716,866	555,805	12,272,671	1,227,267	64,000	1,291,267	
Pensacola Greyhound Track	2,925,090	690	2,925,780	292,578	20,000	312,578	
Sarasota Kennel Club	4,320,005	723,456	5,043,461	504,346	30,000	534,346	
Bayard Raceways, Inc., db/a St. Johns Greyhound Park	0	0	0	0	1,000	1,000	
TBD Entertainment, LLC, db/a Lucky's Cardroom and TGT Poker & Racebook	2,846,223	139,476	2,985,699	298,570	14,000	312,570	
West Volusia Racing, Inc., db/a Orange City Racing and Card Club	13,015,547	81,286	13,096,833	1,309,683	46,000	1,355,683	
Total Greyhound Permitholders	\$121,927,205	\$3,840,823	\$125,768,028	\$12,576,803	\$553,000	\$13,129,803	
Jai Alai Permitholders							
Dania Jai Alai	\$1,109,989	\$0	\$1,109,989	\$110,999	\$21,000	\$131,999	
Fronton Holdings, LLC, db/a Ft. Pierce Jai Alai & Poker	1,796,896	0	1,796,896	179,690	25,000	204,690	
Casino Miami, LLC	1,567,321	9,317	1,576,638	157,664	16,000	173,664	
Calder Casino and Race Course	153,382	0	153,382	15,338	8,000	23,338	
OBS Real Estate Holdings, LLC, db/a Ocala Gainesville Poker and Jai Alai	1,159,443	37,573	1,197,016	119,702	14,000	133,702	
Total Jai Alai Permitholders	\$5,787,031	\$46,890	\$5,833,921	\$583,392	\$84,000	\$667,392	
Thoroughbred Racing Permitholders							
Gulfstream Park Racing and Casino	0	0	0	0	1,000	1,000	
Tampa Bay Downs, Inc.	3,363,187	350,771	3,713,958	371,396	23,000	394,396	
Total Thoroughbred Permitholders	\$3,363,187	\$350,771	\$3,713,958	\$371,396	\$24,000	\$395,396	
Harness Racing Permitholders							
Isle Casino and Racing at Pompano Park	\$3,667,584	\$303,345	\$3,970,929	\$397,093	\$40,000	\$437,093	
Quarter Horse Racing Permitholders							
Gretna Racing, LLC, db/a Creek Entertainment Gretna	\$1,007,079	\$798	\$1,007,877	\$100,788	\$15,000	\$115,788	
South Florida Racing Association, LLC (Hialeah Park)	4,304,004	0	4,304,004	430,400	26,000	456,400	
South Marion Real Estate Holdings, LLC (Oxford Downs)	6,093,763	486,879	\$6,580,642	658,064	40,000	698,064	
Total Quarter Horse Permitholders	\$11,404,846	\$487,677	\$11,892,523	\$1,189,252	\$81,000	1,270,252	
TOTAL FOR ALL PERMITHOLDERS	\$146,149,853	\$5,029,506	\$151,179,359	\$15,117,936	\$782,000	\$15,899,936	

(A) 1/8th of total gross receipts tax is distributed to counties or municipalities by October 1st of the following year.

(B) Amounts shown are table fees collected during Fiscal Year 2020/2021.

SLOT COMPARATIVE DATA

During Fiscal Year 2020/2021, the total amount wagered by patrons was \$7,702,629,923. Total net slot revenue was \$510,749,698. As a result, the total taxes paid to the state was \$178,762,395, a 16 percent increase in total paid slot taxes from the previous state fiscal year. A total of \$18 million was collected in annual slot license fees, including the Compulsive or Addictive Gambling Prevention Program Fee, per Section 551.118(3), Florida Statutes. For further details, see the Summary of State Revenue From Pari-Mutuel, Cardroom, Slot Activity, and Indian Gaming Compact (page 27) of this report.

HISTORICAL SLOT FACILITY ACTIVITY		
Fiscal Year	Total Amount Wagered	Total State Tax Revenue
2011/2012	\$6,045,432,393	\$143,962,346
2012/2013	\$6,690,513,855	\$152,532,223
2013/2014	\$7,953,652,039	\$174,024,068
2014/2015	\$7,979,515,007	\$182,584,841
2015/2016	\$8,237,416,807	\$187,977,011
2016/2017	\$8,432,779,498	\$192,239,320
2017/2018	\$8,268,257,753	\$192,876,273
2018/2019	\$8,582,397,464	\$201,094,536
2019/2020	\$6,522,028,077	\$149,292,068
2020/2021	\$7,702,629,923	\$178,762,395

FISCAL YEAR 2020/2021									
	Gulfstream Park Operations Began 11/15/2006	Big Easy Casino Operations Began 12/28/2006	The Isle Casino and Racing at Pompano Park Operations Began 4/14/2007	Flagger Dog Track at Magic City Casino Operations Began 10/15/2009	Calder Casino and Race Course Operations Began 1/22/2010	Miami Jai Alai Casino Operations Began 1/23/2012	Hialeah Park Operations Began 8/14/2013	Casino at Dania Beach Operations Began 2/20/2014	
Average Number of Machines	337	624	879	533	689	657	594	406	
Number of Operating Days	365	365	365	306	306	306	306	365	
Average Daily Revenue per Machine	\$327	\$175	\$305	\$519	\$323	\$339	\$390	\$278	
Amount Wagered	\$666,955,086	\$628,016,896	\$1,170,563,844	\$1,367,238,735	\$975,030,944	\$1,033,998,993	\$1,164,691,489	\$696,133,935	
Amount Won By Patrons	\$610,710,080	\$576,129,594	\$1,060,210,930	\$1,277,204,362	\$889,952,965	\$953,101,710	\$1,088,120,213	\$641,457,578	
Promotional Credits	\$16,100,855	\$12,086,979	\$12,672,007	\$5,564,940	\$17,014,715	\$12,881,916	\$5,805,473	\$13,465,475	
30-Day Unclaimed Tickets	\$57,938	\$35,568	\$107,262	\$27,521	\$33,889	\$143,553	\$42,845	\$35,285	
Winnings Withheld	\$0	\$0	\$0	\$39,196	\$28,697	\$0	\$34,699	\$13,115	
Net Slot Machine Revenue	\$40,202,090	\$39,835,892	\$97,788,168	\$84,536,150	\$68,125,850	\$68,158,920	\$70,843,348	\$41,259,282	
State Tax Revenue ⁽¹⁾	\$14,070,731	\$13,942,562	\$34,225,859	\$29,587,653	\$23,844,047	\$23,855,622	\$24,795,172	\$14,440,749	
Permittholder Revenue	\$26,131,359	\$25,893,330	\$63,562,309	\$54,948,497	\$44,281,803	\$44,303,298	\$46,048,176	\$26,818,533	
Total State Revenue as a Percent of Amount Wagered	2.11%	2.22%	2.92%	2.16%	2.45%	2.31%	2.13%	2.07%	

(1) Taxes paid on net slot machine revenue were accounted for by the division, then immediately transferred to the Department of Education's Educational Enhancement Trust Fund.

DIVISION OF PARI-MUTUEL WAGERING
SUMMARY OF STATE REVENUE FROM PARI-MUTUEL, CARDROOM,
SLOT ACTIVITIES, AND INDIAN GAMING COMPACT
FISCAL YEAR 2020/2021

State Revenue From Regular Performances	
Tax on Attendance	\$ 11,278
Daily License Fees	1,318,079
Tax on Handle	4,523,243
State Revenue From Pari-Mutuel Performances ⁽¹⁾	\$ 5,852,600
Other State Revenue	
Occupational Licenses	\$ 335,431
Fingerprint Fees	157,820
Escheated Tickets ⁽²⁾	585,250
Racing Scholarship Funds ⁽²⁾	0
PMW Trust Fund - Drug Fines	47,500
Miscellaneous Revenue	178,274
General Revenue Fund - Other Fines	67,950
Other State Revenue	\$ 1,372,225
Total Pari-Mutuel State Revenue	\$ 7,224,825
State Revenue From Cardrooms	
Table Fees	\$ 782,000
Gross Receipts ⁽³⁾	15,117,936
Occupational Licenses	180,762
Total State Revenue From Cardrooms	\$ 16,080,698
State Revenue From Slots	
Compulsive/Addictive Gambling Fee ⁽⁴⁾	\$ 2,000,000
Facility License Fee ⁽⁴⁾	16,000,000
Slot Taxes ⁽⁵⁾	178,762,396
Fingerprint Fees	26,868
Occupational Licenses	329,042
Miscellaneous Revenue	7,209
Miscellaneous Fines	1,350
Total State Revenue From Slots	\$ 197,126,865
Total State Revenue Generated From Pari-Mutuel, Cardroom, and Slots	\$ 220,432,388
State Revenue From Indian Gaming Compact	
Indian Gaming Compact ⁽⁶⁾	\$ 0
Indian Gaming Compact Reimbursements	254,676
Total State Revenue From Indian Gaming Compact	\$ 254,676
TOTAL STATE REVENUE GENERATED	\$ 220,687,064

(1) Daily license fees and taxes reported above are amounts collected and do not reflect amounts due.

(2) Escheated tickets and Racing Scholarship Funds are distributed to the Department of Education.

(3) One-half of cardroom gross receipts is deposited into the General Revenue Fund.

(4) Both amounts include payments from: Gulfstream Park Racing and Casino, Mardi Gras Racetrack and Gaming Center, Isle Casino and Racing at Pompano Park, Flagler Dog Track and Magic City Casino, Miami Jai Alai, Dania Jai Alai, South Florida Racing Association (Hialeah Park), and Calder Casino and Race Course.

(5) Slot taxes are distributed to the Department of Education.

(6) Indian Gaming Compact payments are deposited into the General Revenue Fund. In May 2019, the Seminole Tribe of Florida ceased making revenue share payments associated with the Compact.

DEPARTMENT OF BUSINESS & PROFESSIONAL REGULATION
DIVISION OF PARI-MUTUEL WAGERING
BALANCE SHEET
SPECIAL REVENUE FUND
FOR FISCAL YEAR ENDED JUNE 30, 2021

		<u>2021</u>	<u>2020</u>
ASSETS			
GL's			
12xxxx	Cash with State Treasurer	\$ 1,690,422	\$ 919,986
14100	Investments at cost	11,406,729	6,975,308
15100	Accounts receivable	240,901	236,700
15200	Taxes receivable	20,554,661	9,610,258
15900	Allowance for uncollectibles	(171,274)	(145,283)
15300	Interest receivable	8,395	17,625
		<u>31,989</u>	<u>31,989</u>
	TOTAL ASSETS	<u>\$ 33,761,825</u>	<u>\$ 17,646,584</u>
 LIABILITIES & FUND EQUITY			
GL's	Liabilities:		
31100	Accounts payable	\$ 240,408	\$ 147,170
32100	Accrued salaries	127,801	95,564
35200	Due to other funds	1,753,918	1,807,537
35300	Due to other state agencies	19,562,261	8,876,482
35600	Due to general revenue	295,983	295,983
38600	Compensated absences	2,812	23,904
		<u>21,983,183</u>	<u>11,246,639</u>
	Total Liabilities		
		<u>21,983,183</u>	<u>11,246,639</u>
	Fund Equity		
	Unreserved	<u>11,778,643</u>	<u>6,399,945</u>
	Total Fund Equity	<u>11,778,643</u>	<u>6,399,945</u>
	TOTAL LIABILITIES & FUND EQUITY	<u>\$ 33,761,825</u>	<u>\$ 17,646,584</u>

The financial statements and notes are for informational purposes only.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
DIVISION OF PARI-MUTUEL WAGERING
STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE - BUDGET & ACTUAL
SPECIAL REVENUE FUND
FOR FISCAL YEAR ENDED JUNE 30, 2021

	FINAL BUDGET	2021 ACTUAL	VARIANCE	2020 ACTUAL
REVENUES:				
Fees, Charges, Commissions and Sales	\$ 2,227,000	\$ 20,617,350	\$ 18,390,350	\$ 20,578,453
Licenses and Permits	500,000	516,193	16,193	498,967
Taxes	171,000,000	190,844,011	19,844,011	159,852,446
Fines, Forfeits, Judgments and Settlements	75,000	63,120	(11,880)	93,546
Interest and Dividends, Net	55,000	131,700	76,700	222,894
Refunds	260,000	262,296	2,296	199,882
Miscellaneous Receipts	17,000	183,983	166,983	136,313
Total Revenues	174,134,000	212,618,651	38,484,651	181,582,501
EXPENDITURES				
CURRENT OPERATING				
Salaries	7,861,705	6,902,636	959,069	6,960,310
Other Personal Services	1,468,478	730,638	737,840	1,081,653
Other Operating Expenditures	834,875	711,410	123,465	706,986
Operation of Motor Vehicles	79,999	35,768	44,231	38,201
Risk Management	79,025	79,025	-	93,633
State Attorney-Slots	-	-	-	-
PMW Lab Services	2,266,000	2,266,000	-	2,266,000
PMW Compliance System	246,476	246,476	-	246,476
Tr/DMS/HR SVCS/STW Contract	55,891	55,891	-	55,898
Cardroom Tax Distribution	2,400,000	1,654,901	745,099	2,151,065
Other Contracted Services	50,588	29,753	20,835	19,883
Compulsive Gambling Prevention	1,250,000	1,250,000	-	1,250,000
Racing Animal Med Research	90,000	117,905	(27,905)	61,951
OPERATING CAPITAL OUTLAY	13,895	8,604	5,291	8,566
Acquisition of Motor Vehicles	44,002	39,090	4,912	-
Assessment for Fingerprinting	550,600	433,643	116,957	403,690
Service Charge to General Revenue	3,150,000	2,381,629	768,371	2,617,890
Refunds	58,000	35,162	22,838	11,058
Transfer to FDLE Slots Investigation	-	-	-	-
Transfers to Other Funds	207,619,955	180,261,763	27,358,192	150,729,315
Transfers to General Revenue	20,600,000	10,000,000	10,600,000	12,700,000
Total Expenditures	248,719,489	207,240,293	41,479,196	181,402,575
Excess (Deficiency) of Revenues Over (Under) Expenditures	(74,585,489)	5,378,358	(2,994,545)	179,926
FUND BALANCE JULY 1, 2020	(18,462,686)	3,280,173		3,100,247
FUND BALANCE JUNE 30, 2021	\$ (93,048,175)	\$ 8,658,531	\$ (2,994,545)	\$ 3,280,173
	(1)	(1)		-1

The financial statements and notes are for informational purposes only.

STATUTE TOPIC	GREYHOUND	JAI ALAI	THOROUGHBRED	HARNESS	QUARTER HORSE
FEEES					
Daily License Fees On Live / On-track Handle	\$80 per race. <u>550.0951(1)(a), F.S.</u>	\$40 per game. <u>550.0951(1)(a), F.S.</u>	\$100 per race. <u>550.0951(1)(a), F.S.</u>	\$100 per race. <u>550.0951(1)(a), F.S.</u>	\$100 per race. <u>550.0951(1)(a), F.S.</u>
Daily License Fees On Simulcast Handle	\$80 per race, but not to exceed \$500 per day. <u>550.0951(1)(a), F.S.</u>	\$40 per game, but not to exceed \$500 per day. <u>550.0951(1)(a), F.S.</u>	\$100 per race, but not to exceed \$500 per day. <u>550.0951(1)(a), F.S.</u>	\$100 race, but not to exceed \$500 per day. <u>550.0951(1)(a), F.S.</u>	\$100 per race, but not to exceed \$500 per day. <u>550.0951(1)(a), F.S.</u>
OUTS (ESCHEATS)					
Live / On-track Handle	Paid to the state of Florida. <u>550.1645(2), F.S.</u>	Paid to the state of Florida. <u>550.1645(2), F.S.</u>	Retained by permitholder. <u>550.2633(3), F.S.</u>	Paid to Florida Standardbred Breeders' and Owners' Association (FSBOA). <u>550.26165(1) and 550.2633(2)(a), F.S.</u>	Paid to Florida Quarter Horse Breeders' and Owners' Association (FQHBOA). <u>550.26165(1) and 550.2633(2)(b), F.S.</u> Escheats from Arabian races are paid to Florida Arabian Horse Racing Promotion Account. <u>550.2633(2)(c), F.S.</u>
TAXES					
Tax On Admissions	15% of admission charge, or 10 cents, whichever is greater, for entrance to facility and grandstand. <u>550.0951(2)(a), F.S.</u> No tax is imposed on free passes or complimentary cards. <u>550.0951(2)(b) and (c), F.S.</u>	15% of admission charge, or 10 cents, whichever is greater, for entrance to facility and grandstand. <u>550.0951(2)(a), F.S.</u> No tax is imposed on free passes or complimentary cards. <u>550.0951(2)(b) and (c), F.S.</u>	15% of admission charge, or 10 cents, whichever is greater, for entrance to facility and grandstand. <u>550.0951(2)(a), F.S.</u> No tax is imposed on free passes or complimentary cards. <u>550.0951(2)(b) and (c), F.S.</u>	15% of admission charge, or 10 cents, whichever is greater, for entrance to facility and grandstand. <u>550.0951(2)(a), F.S.</u> No tax is imposed on free passes or complimentary cards. <u>550.0951(2)(b) and (c), F.S.</u>	15% of admission charge, or 10 cents, whichever is greater, for entrance to facility and grandstand. <u>550.0951(2)(a), F.S.</u> No tax is imposed on free passes or complimentary cards. <u>550.0951(2)(b) and (c), F.S.</u>
Tax On Live / On-track Handle	5.5% of handle, except for charity performances which is 7.6% of handle. <u>550.0951(3)(b)1., F.S.</u>	Effective July 1, 2000, a permitholder may not be taxed at a higher rate than 2%. <u>550.0951(3)(d), F.S.</u>	0.5% of handle. <u>550.09515(2)(a), F.S.</u>	0.5% of handle. <u>550.09512(2)(a), F.S.</u>	1% of handle. <u>550.0951(3)(a), F.S.</u>
Tax On Simulcast Handle	Allows permitholders to receive greyhound races from out-of-state, and are subject to taxation under 550.0951 and 550.09511. <u>550.3551(4), F.S.</u>	Allows permitholders to receive jai alai games from out-of-state, and are subject to taxation under 550.0951 and 550.09511. <u>550.3551(4), F.S.</u>	Allows permitholders to receive horse races from out-of-state, and are subject to taxation under 550.0951, 550.09512, and 550.09515. <u>550.3551(3)(c), F.S.</u>	Allows permitholders to receive horse races from out-of-state, and are subject to taxation under 550.0951, 550.09512, and 550.09515. <u>550.3551(3)(c), F.S.</u>	Allows permitholders to receive horse races from out-of-state, and are subject to taxation under 550.0951, 550.09512, and 550.09515. <u>550.3551(3)(c), F.S.</u>

This matrix represents a summary of 2020 Statutes. Please refer to the cite noted by statutory topic for specific language governing pari-mutuel wagering.

STATUTE TOPIC	GREYHOUND	JAI ALAI	THOROUGHBRED	HARNESS	QUARTER HORSE
<p>Tax On Intertrack and Intertrack Simulcast Handle</p>	<p>5.5% of intertrack and intertrack simulcast handle; except for the intertrack handle from charity performances at a guest track within the market area of the host, the tax is 7.6%. <u>550.0951(3)(b)1.</u> and <u>550.0951(3)(c)1., F.S.</u></p> <p>0.5% of intertrack and intertrack simulcast handle, if the guest is located outside market area of host and within market area of thoroughbred track conducting a live meet. <u>550.0951(3)(c)1., F.S.</u></p> <p>3.9% of intertrack and intertrack simulcast handle, for permitholders located in an area of the state where there are only 3 greyhound permitholders, located in 3 contiguous counties. <u>550.0951(3)(c)2., F.S.</u></p> <p>3.9% of intertrack and intertrack simulcast handle, for greyhound permitholders located in the same market area specified in 550.615(9). <u>550.0951(3)(c)2., F.S.</u></p>	<p>7.1% of intertrack and intertrack simulcast handle. <u>550.0951(3)(b)2. and 550.0951(3)(c)1., F.S.</u></p> <p>0.5% of intertrack and intertrack simulcast handle, if the guest is located outside market area of host and within market area of thoroughbred track conducting a live meet. <u>550.0951(3)(c)1., F.S.</u></p> <p>3.3% of intertrack and intertrack simulcast handle, if permitholder restricted from operating live on a year-round basis, and tax paid on intertrack handle exceeds that paid during 92/93 State Fiscal Year. <u>550.0951(3)(a), F.S.</u></p> <p>6.1% of intertrack and intertrack simulcast handle, for jai alai permitholders located in the market area as specified in 550.615(6) or (9), until the tax paid on intertrack handle in the current state fiscal year exceeds that paid during 92/93 State Fiscal Year, then tax on handle is 2.3%. <u>550.0951(3)(c)2., F.S.</u></p>	<p>2% of intertrack handle. <u>550.0951(3)(c)1., F.S.</u></p> <p>2.4% of intertrack simulcast handle. <u>550.0951(3)(c)1. and 550.0951(5), F.S.</u></p> <p>0.5% of intertrack and intertrack simulcast handle, if host and guest are thoroughbred permitholders, or if the guest is located outside market area of host and within market area of thoroughbred track conducting a live meet. <u>550.0951(3)(c)1., F.S.</u></p> <p>0.5% of intertrack and intertrack simulcast handle, if guest track is a thoroughbred track located more than 35 miles from host track. <u>550.0951(5), F.S.</u></p>	<p>3.3% of intertrack handle. <u>550.0951(3)(c)1., F.S.</u></p> <p>1.5% of intertrack simulcast handle. <u>550.0951(3)(c)1., F.S.</u></p> <p>0.5% of intertrack and intertrack simulcast handle, if the guest is located outside market area of host and within market area of thoroughbred track conducting a live meet. <u>550.0951(3)(c)1., F.S.</u></p>	<p>2% of intertrack handle. <u>550.0951(3)(c)1., F.S.</u></p> <p>2.4% of intertrack simulcast handle. <u>550.0951(3)(c)1. and 550.0951(5), F.S.</u></p> <p>0.5% of intertrack and intertrack simulcast handle, if the guest is located outside market area of host and within market area of thoroughbred track conducting a live meet. <u>550.0951(3)(c)1., F.S.</u></p>
<p>CHARITY PERFORMANCES</p>	<p>Maximum of five days. <u>550.0351(1), F.S.</u></p> <p>Permitholders are allowed to conduct one additional day to be designated as "Greyhound Adopt-A-Pet Day." Proceeds are paid to "bona fide organizations" that promote the adoption of greyhounds. <u>550.1648(2), F.S.</u></p> <p>Permitholders shall pay from any source, including charity performances, not less than 10% of tax credit from escheated tickets to a bona fide greyhound adoption program. <u>550.1647, F.S.</u></p>	<p>Maximum of five days. <u>550.0351(1), F.S.</u></p> <p>Permitholders are allowed to conduct two additional performances known as "Retired Jai Alai Players' Charity Day" for a fund to benefit retired jai alai players. <u>550.0351(8), F.S.</u></p>	<p>Maximum of five days. <u>550.0351(1), F.S.</u></p> <p>One additional scholarship day to tracks located in Hillsborough County for the benefit of Pasco-Hernando Community College. <u>550.0351(6)(a) and 550.0351(6)(b), F.S.</u></p>	<p>Maximum of five days. <u>550.0351(1), F.S.</u></p>	<p>Maximum of five days. <u>550.0351(1), F.S.</u></p>

This matrix represents a summary of 2020 Statutes. Please refer to the cite noted by statutory language governing pari-mutuel wagering.

STATUTE TOPIC	GREYHOUND	JAI ALAI	THOROUGHBRED	HARNESS	QUARTER HORSE
TAX CREDITS & EXEMPTIONS (excluding charity performances, unless otherwise noted)	<p>Tax exemption of \$360,000 per state fiscal year, or \$500,000 for three permitholders that held a full live schedule in 1995, and closest to another state authorizing greyhound racing. <u>550.09514(1), F.S.</u></p> <p>Tax credit each state fiscal year equal to daily license fee on live races in previous state fiscal year. <u>550.0951(1)(a), F.S.</u></p> <p>Allows each permitholder that cannot utilize the full amount of the tax exemption or daily license fee tax credit, elect once per state fiscal year to transfer the unused portion to a greyhound permitholder acting as a host track for intertrack wagering. <u>550.0951(1)(b), F.S.</u></p> <p>Tax credit each state fiscal year in an amount equal to the amount remitted in escheated tickets in prior state fiscal year. <u>550.1647, F.S.</u></p>	<p>A permitholder that has incurred tax on handle and admissions that exceeds its operating earnings is entitled to credit the excess amount of taxes against its next ensuing meets. <u>550.09511(1)(b), F.S.</u></p> <p>Tax credit each state fiscal year equal to 25% of amount remitted in escheated tickets in prior state fiscal year. Funds equal to the tax credit shall be paid by the permitholder to the National Association of Jai Alai Frontons. <u>550.1646, F.S.</u></p> <p>\$30,000 per performance exemption if live handle during the preceding state fiscal year was less than \$15 million. This exemption applies to charity performances. <u>550.09511(2)(a)1., F.S.</u></p> <p>A permitholder conducting fewer than 100 performances in any calendar year shall pay to the state the same aggregate amount of daily license fees on live games, admissions tax, and tax on live handle as that paid during the most recent prior calendar year in which at least 100 live performances were conducted. <u>550.09511(4), F.S.</u></p>	<p>Permitholders are allowed a credit of up to 1% of the paid taxes for the previous taxable year. The credit, if taken, is applied against taxes on live handle due for a taxable year under this section, and is paid directly to the Jockeys' Guild by the permitholders. <u>550.09515(6), F.S.</u></p>		

This matrix represents a summary of 2020 Statutes. Please refer to the cite noted by statutory language governing pari-mutuel wagering.

STATUTE TOPIC	STATUTE REFERENCE	SUMMARY
FEES		
Cardroom Table Fees	849.086(5)(d), F.S.	Annual fee for each facility is \$1,000 for each table to be operated at the cardroom.
TAXES		
Tax On Cardroom Gross Receipts	849.086(13)(a), F.S.	Each cardroom operator shall pay a tax to the state of 10% of the cardroom operation's monthly gross receipts. Pursuant to Section 849.086(13)(c), F.S., one-half credited to the Pari-Mutuel Wagering Trust Fund and one-half being credited to the General Revenue Fund.
Tax On Admissions	849.086(13)(b), F.S.	15% of admission charge, or 10 cents, whichever is greater, for entrance to the cardroom. This tax only applies if a separate admission fee is charged for entry into the cardroom facility. If a single admission fee is charged allowing entry to both or either the pari-mutuel facility and the cardroom facility, the tax is payable only once and shall be payable pursuant to Chapter 550, F.S.
FINES		
Administrative Fine	849.086(14)(c), F.S.	An administrative fine up to \$1,000 for each violation may be imposed on any person who has violated or failed to comply with the provisions of Section 849.086, F.S.
ANNUAL DISBURSEMENT TO COUNTIES AND MUNICIPALITIES		
Annual Disbursement To Counties and Municipalities	849.086(13)(h), F.S.	One-quarter of moneys deposited into the Pari-Mutuel Wagering Trust Fund shall, by October 1 of each year, be distributed to the local counties or municipalities that approved the cardroom.

This matrix represents a summary of 2020 Statutes. Please refer to the cite noted by statutory topic for specific language governing operation of cardrooms.

STATUTE TOPIC	STATUTE REFERENCE	SUMMARY
FEES		
Slot License Fee	551.106(1)(a), F.S.	Annual fee for each slot machine facility is \$2 million paid with the initial license application and annually thereafter on the anniversary date of the issuance of the initial license.
Compulsive or Addictive Gambling Prevention Program Fee	551.118(3), F.S.	Annual fee for each slot machine facility is \$250,000 paid at the same time the annual license fee is due, and annually thereafter.
TAXES		
Tax on Slot Revenue	551.106(2)(a), F.S.	The tax rate on slot machine revenues is 35%. If, during any state fiscal year, the aggregate amount of tax paid to the state by all slot machine licensees in Broward and Miami-Dade Counties is less than the aggregate amount of tax paid to the state by all slot machine licensees in the 2008/2009 Fiscal Year, each slot machine licensee shall pay to the state within 45 days after the end of the state fiscal year a surcharge equal to its pro rata share of an amount equal to the difference between the aggregate amount paid to the state by all slot machine licensees in the 2008/2009 Fiscal Year, and the amount of tax paid during the fiscal year.
FINES		
Failure to Pay Slot Tax Fine	551.106(4), F.S.	Up to \$10,000 for each day tax payment is not remitted timely.
Civil Fine	551.107(11), F.S.	The division may impose a civil fine of up to \$5,000 for each violation of Chapter 551, F.S., or any rule adopted under Chapter 551, F.S.
False Statement Fine	551.109(1), F.S.	Up to a \$10,000 fine or civil penalty for any person who knowingly makes or causes to be made, or aids, assists, or procures another to make a false statement in any report, disclosure, application, or any document required under Chapter 551, F.S., or any rule adopted under Chapter 551, F.S.
Unauthorized Possession of Slot Machine Fine	551.109(2), F.S.	Up to a \$10,000 administrative fine or civil penalty for any person who possesses a slot machine without the license required by Chapter 551, F.S., or who possesses a slot machine at any location other than at the slot machine licensee's facility.
PENALTIES		
Slot Machine Licensee Civil Penalties	551.117, F.S.	Up to a \$100,000 civil penalty for each count or separate offense against the slot machine licensee for violation of Chapter 551, F.S., or any rule adopted under Chapter 551, F.S.

This matrix represents a summary of 2020 Statutes. Please refer to the cite noted by statutory topic for specific language governing slot operations.