

# STATE OF NEW YORK

3948

2021-2022 Regular Sessions

## IN ASSEMBLY

January 29, 2021

Introduced by M. of A. PRETLOW -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to the disposition of vender fees for the operation of video lottery gaming at certain race tracks

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Subdivision f-1 of section 1612 of the tax law, as amended  
2 by chapter 175 of the laws of 2013, is amended to read as follows:

3 f-1. As consideration for operation of video lottery gaming facility  
4 located in the county of Nassau or Suffolk and operated by a corporation  
5 established pursuant to section five hundred two of the racing, pari-mu-  
6 tuel wagering and breeding law, the division shall cause the investment  
7 in the racing industry of the following percentages of the vendor fee to  
8 be deposited or paid as follows:

9 1. Two and three tenths percent of the total wagered after payout of  
10 prizes for the purpose of enhancing purses at Aqueduct racetrack,  
11 Belmont Park racetrack and Saratoga race course[~~, provided, however,~~  
12 ~~that any amount that is in excess of the amount necessary to maintain~~  
13 ~~purse support from video lottery gaming at Aqueduct racetrack, Belmont~~  
14 ~~Park racetrack and Saratoga race course at the same level realized in~~  
15 ~~two thousand thirteen, to be adjusted by the consumer price index for~~  
16 ~~all urban consumers, as published annually by the United States depart-~~  
17 ~~ment of labor, bureau of labor statistics, shall instead be returned to~~  
18 ~~the commission~~].

19 2. [~~five~~ **Five**] tenths percent of the total wagered after payout of  
20 prizes for the appropriate breeding fund for the manner of racing at  
21 Aqueduct racetrack, Belmont Park racetrack and Saratoga race course[~~,r~~  
22 ~~provided, however, that any amount that is in excess of the amount~~  
23 ~~necessary to maintain payments from video lottery gaming at Aqueduct~~  
24 ~~racetrack at the same level realized in two thousand thirteen, to be~~  
25 ~~adjusted by the consumer price index for all urban consumers, as~~

EXPLANATION--Matter in **italics** (underscored) is new; matter in brackets  
[-] is old law to be omitted.

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1 ~~published annually by the United States department of labor, bureau of~~  
2 ~~labor statistics, shall instead be returned to the commission~~].

3 3. ~~[one]~~ One and three tenths percent of the total revenue wagered  
4 after payout of prizes to be deposited into an account of the franchised  
5 corporation established pursuant to section two hundred six of the  
6 racing, pari-mutuel wagering and breeding law to be used for capital  
7 expenditures in maintaining and upgrading Aqueduct racetrack, Belmont  
8 Park racetrack and Saratoga race course~~[, provided, however, that any~~  
9 ~~amount that is in excess of the amount necessary to maintain payments~~  
10 ~~for capital expenditures from video lottery gaming at Aqueduct racetrack~~  
11 ~~at the same level realized in two thousand thirteen, to be adjusted by~~  
12 ~~the consumer price index for all urban consumers, as published annually~~  
13 ~~by the United States department of labor, bureau of labor statistics,~~  
14 ~~shall instead be returned to the commission~~].

15 4. Nine tenths percent of the total revenue wagered after payout for  
16 prizes to be deposited into an account of the franchised corporation  
17 established pursuant to section two hundred six of the racing, pari-mu-  
18 tuel wagering and breeding law to be used for general thoroughbred  
19 racing operations at Aqueduct racetrack, Belmont Park racetrack and  
20 Saratoga race course~~[, provided, however, that any amount that is in~~  
21 ~~excess of the amount necessary to maintain payments for general~~  
22 ~~thoroughbred racing operations from video lottery gaming at Aqueduct~~  
23 ~~racetrack at the same level realized in two thousand thirteen, to be~~  
24 ~~adjusted by the consumer price index for all urban consumers, as~~  
25 ~~published annually by the United States department of labor, bureau of~~  
26 ~~labor statistics, shall instead be returned to the commission~~].

27 § 2. This act shall take effect immediately.