§ 1018. Distribution. Notwithstanding any other provision of this chapter, for the period July twenty-fifth, two thousand one through September eighth, two thousand twenty-six, when a franchised corporation is conducting a race meeting within the state at Saratoga Race Course, every off-track betting corporation branch office and every simulcasting facility licensed in accordance with section one thousand seven (that has entered into a written agreement with such facility's representative horsemen's organization as approved by the commission), one thousand eight or one thousand nine of this article shall be authorized to accept wagers and display the live simulcast signal from thoroughbred tracks located in another state, provided that such facility shall accept wagers on races run at all in-state thoroughbred tracks which are conducting racing programs subject to the following provisions; provided, however, no such written agreement shall be required of a franchised corporation licensed in accordance with section one thousand seven of this article.

Every facility authorized to accept wagers on out-of-state tracks shall distribute all sums deposited in any pari-mutuel pool to the holder of winning tickets therein, provided such tickets are presented for payment prior to April first of the year following the year of their purchase, the retention rates and breaks shall be as prescribed by another state or country pursuant to section nine hundred five of this chapter.

1. Of the sums so retained, the applicable tax rates shall be as set forth in subdivision one of section one hundred thirty-six of this chapter.

2. a. Of the sums so retained, one-half of one percent of all wagers shall be paid to the New York state thoroughbred breeding and development fund, except that of the sums so retained on such wagers at licensed harness tracks, one-half of one percent shall be paid to the agriculture and New York state horse breeding and development fund.

b. Any thoroughbred racing corporation or harness racing association or corporation or off-track betting corporation shall pay to the

commission as a regulatory fee, which fee is hereby levied, six-tenths of one percent of all wagering pools.

3. Distribution of wagers placed on out-of-state thoroughbred tracks at facilities licensed in accordance with section one thousand eight or one thousand nine of this article.

The following percentages of the sums so retained on days when a franchised corporation is conducting a meeting within the state

	Regular bets	Multiple bets	Exotic bets	Super exotic bets
State tax	.25	.25	.25	.25
Non-franchised Thoroughbred racing corporation	.50	.50	.50	.50
Non-franchised Thoroughbred racing corporation payments to purses	.50	.50	.50	.50
Franchised corporation	3.25	3.25	3.25	3.25
Franchised corporation payments to purses	3.25	3.25	3.25	3.25

4. Payments to purses as required pursuant to this subdivision shall be paid to the thoroughbred racing corporation to be used exclusively for the purpose of increasing purses, including stakes, premiums and prizes.

5. For wagers placed on an out-of-state track at a franchised corporation the state tax shall be one-quarter of one percent of all wagers and three and one-quarter of one percent shall be utilized by a franchised corporation exclusively for the purpose of increasing purses, including stakes, premiums and prizes identified to sums retained for each type of on-track wager.

6. The following percentages of the distribution of wagers placed on out-of-state thoroughbred tracks at facilities licensed in accordance with section one thousand seven of this article. Of the sums so retained on days when a franchised corporation is conducting a meeting within the state

	Regular bets	Multiple bets	Exotic bets	Super exotic bets
State tax	.25	.25	.25	.25
Non-franchised Thoroughbred racing corporation	.50	.50	.50	.50
Non-franchised Thoroughbred racing corporation payments to purses	.50	.50	.50	.50
Franchised corporation	2	2	2	2
Franchised corporation payments to purses	2	2	2	2