§ 115-a. Fee for the start of a horse in New York state pari-mutuel races. 1. In order to provide supplemental funding to support the operations of the commission, a fee in the amount of ten dollars shall be assessed and paid upon every horse entered in a pari-mutuel race in New York state that actually starts in the race. Beginning January first, two thousand twenty-seven, an amount as determined by the commission to support the standardbred total carbon dioxide on-track drug testing program outlined in section nine hundred two-a of this chapter shall be added to such fee upon every standardbred horse entered in a pari-mutuel race in New York state that actually starts in the race. Such fee shall be refunded to the owner or credited to the owner's account in the event the horse does not actually start in the race. The commission shall, as a condition of racing, require any corporation authorized under this chapter to conduct pari-mutuel betting at a race meeting or races run thereat, to require that each owner racing a horse shall have placed on deposit at the time of entry with the horsemen's bookkeeper or similar office of such corporation the required fee in the amount of ten dollars per horse entered in a pari-mutuel race. Unless refunded or credited, the total fee amount collected during the preceding month by the horsemen's bookkeeper or similar office of such corporation shall be paid to the commission on the first business day of each month. Payment shall be accompanied by a report, under oath, showing such information as the commission may require. A penalty of five percent, and interest at the rate of one percent per month from the date the report is required to be filed to the date of the payment of the fee, shall be payable in case any fee imposed by this subdivision is not paid when due. If the commission determines that any fees received by it under this subdivision were paid in error, the commission may cause the same to be refunded without interest out of any monies collected hereunder, provided an application therefor is filed with the commission within one year from the time the erroneous payment is made.

2. The commission or its duly authorized representatives shall have the power to examine or cause to be examined the books and records of such corporations required to pay over the fee imposed by this section for the purpose of examining and checking the same and ascertaining whether the proper amount or amounts due are being paid. If in the

opinion of the commission, after such examination, any such report is incorrect, the commission is authorized to issue an assessment fixing the correct amount of such fee. Such assessments may be issued within three years from the filing of any report. Any such assessment shall be final and conclusive unless an application for a hearing is filed by the reporting entity within thirty days of the assessment. The action of the commission in making such final assessment shall be reviewable in the supreme court in the manner provided by and subject to the provisions of article seventy-eight of the civil practice law and rules.

3. The commission shall pay into the racing regulation account, under the joint custody of the comptroller and the commission, the total amount of the fees collected pursuant to this section. With the approval of the director of the budget, monies to be utilized to pay the costs and expenses of the operations of the commission shall be paid out of such account on the audit and warrant of the comptroller on vouchers, certified and approved by the director of the budget or his or her duly designated official.