§ 532. Surcharge on off-track winnings; disposition of revenues. 1. Notwithstanding any other provision of law, each regional off-track betting corporation, or off-track betting operator, including the New York city off-track betting corporation, conducting off-track betting shall impose a surcharge of five percent on the portion of pari-mutuel wagering pools distributable to persons having placed bets at off-track betting facilities located within such region. The revenues derived from such surcharge shall be held separate and apart from any amounts otherwise authorized to be retained from pari-mutuel pools. Such surcharge is hereby levied subject to the conditions set forth in this subdivision and article ten of this chapter.

3. The revenues received from any surcharge imposed by subdivision one of this section shall be distributed monthly, as follows:

a. fifty percent to such city, or to the counties and cities entitled to receive revenues from the regional corporation pursuant to section five hundred sixteen of this chapter and in the same proportion as provided therein, or to an off-track betting operator; and

b. the balance as follows:

(i) where the track conducting the race on which the bet was placed is located within a city with a population in excess of one hundred thousand, to such city;

(ii) where the track conducting the race on which the bet was placed is not located within a city with a population in excess of one hundred thousand, to the county in which such track is located;

(iii) where the track conducting the race on which the bet was placed is located partially within a city with a population in excess of one million and partially within a county, twenty-five percent of such balance to the city and the remainder to the county;

(iv) where the track conducting the race on which the bet was placed is located outside the state, in the same manner as described in paragraph a of this subdivision;

(v) where the track conducting the race is located in a thoroughbred special betting district and is simulcasting pursuant to section one thousand eight of this chapter outside such special betting district,

ninety percent to the off-track betting operator and ten percent to the county in which such track is located; and

(vi) for the period of September first, two thousand twenty-two until August thirty-first, two thousand twenty-seven and where the track conducting the race on which the bet was placed is a harness track located in the county of Erie, to such track.

3-a. Such five percent surcharge herein provided is hereby increased by a supplemental one percent surcharge on the portion of pari-mutuel wagering pools of multiple, exotic and super exotic bets distributable to persons having placed bets at off-track betting facilities to be distributed in accordance with the provisions of section five hundred nine-a or six hundred nine-a of this chapter, whichever may be applicable to the corporation with which such bets originated.

4. The commission shall issue regulations providing for monthly distribution to cities and counties of the revenues received under this section, through the regional off-track betting corporation in which such cities or counties are located; provided, however, in the event that such cities or counties otherwise entitled to receive such revenues are not participating cities or counties with a regional off-track betting corporation then such monthly distributions shall be payable directly to such cities or counties. Regional off-track betting corporations that receive payments under this subdivision shall distribute such payments to appropriate participating cities and counties within three business days following receipt of such payments. The commission shall also provide for periodic reports by regional off-track betting corporations to ensure that the purposes of this section are carried out.

5. Notwithstanding any other provision of law, moneys distributable to the county of Saratoga pursuant to subparagraph (ii) of paragraph b of subdivision three of this section shall be distributed as follows:

a. The first one million six hundred fifty-eight thousand one hundred fifty-four dollars and sixty-four cents of distributable revenues shall be paid to the county of Saratoga.

b. The next three hundred twenty-two thousand nine hundred fourteen dollars and twenty-one cents of distributable revenues shall be paid to the city of Saratoga.

c. If any surplus moneys are available after the payments are made pursuant to paragraphs a and b of this subdivision such surplus moneys shall be paid as follows:

(i) 83.7% of such surplus shall be paid to the county of Saratoga.

(ii) 16.3% of such surplus shall be paid to the city of Saratoga.

Upon the release of the federal census figures for the census conducted in nineteen hundred eighty, the allocation of such revenues shall be apportioned between the county of Saratoga and the city of Saratoga and shall be determined by the percentages of the total population of the county of Saratoga and the city of Saratoga in relation to each other.

6. Notwithstanding any provision herein or in section one thousand nine of this chapter to the contrary where the track conducting the race is a thoroughbred track located in the Catskill region conducting a mixed meeting such surcharge shall be collected on all wagers placed in branch offices or simulcast theaters of a regional off-track betting corporation. The revenues received from any such surcharge imposed in accordance with this section shall be distributed monthly as follows:

a. one-fifth to the county in which such track is located;

b. three-fifths to a regional track located in the region in which the bet is placed in accordance with provisions of section five hundred twenty-seven of this article, one-half thereof to be used for purses at such regional track, except that in any region containing two or more regional tracks such tracks shall be entitled to an equal share;

c. one-fifth to be retained by the off-track betting operator with whom such bet originated as operating revenues.

7. Notwithstanding any other provision of this section, any payments otherwise payable to a city with a population of one million or more, pursuant to this section, other than payments pursuant to subparagraphs (i) and (iii) of paragraph b of subdivision three of this section, shall be payable to the corporation and shall be available for its corporate purposes.