



Ron DeSantis
Governor

**FLORIDA
GAMING CONTROL
COMMISSION**
Annual Report
Fiscal Year 2021-2022

John MacIver
Chairman

Michael Yaworsky
Vice Chairman

Julie Imanuel Brown
Commissioner

John D'Aquila
Commissioner

Charles Drago
Commissioner

Louis Trombetta
Executive Director

2601 Blair Stone Road
Tallahassee, Florida 32399
Ph: 850.488.9130

FLORIDA GAMING CONTROL COMMISSION
ANNUAL REPORT
FISCAL YEAR ENDING JUNE 30, 2022
<http://WWW.FGCC.FL.GOV>

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INTRODUCTION

MESSAGE FROM THE EXECUTIVE DIRECTOR



I am thrilled to be able to present to you the First Annual Report of the Florida Gaming Control Commission (FGCC). Since its creation in the 2021 Legislative Session, the FGCC has grown from a concept to a functional state agency and regulatory body. It is a great honor to be able to serve the State of Florida as the first Executive Director and to help lead this agency into this new era for gaming in the state.

This report covers operational details of the Fiscal Year 2021/2022. The report shows, that Florida saw almost \$10 billion wagered on slot machines and over \$193 million in cardroom gross receipts; both of which are historical records. In general, the gaming industry in Florida is doing well, raising record revenues for the state, offering safe, reliable, and intriguing products to citizens and is moving in a positive direction.

However, the report will not show all the hard work that has been done behind the scenes to help make the transition from a division within the Department of Business and Professional Regulation (DBPR) to an established and functioning new agency. The employees of the Division of Pari-Mutuel Wagering, the new employees of the FGCC, the commissioners, staff within DBPR, other state agencies and government entities all deserve credit and recognition for going above and beyond to help make the transition successful.

The FGCC is off to a great start and we look forward to continuing to develop as an agency and serve the needs of this great state.

Respectfully,

A handwritten signature in blue ink that reads "Louis Trombetta". The signature is written in a cursive, flowing style.

Louis Trombetta

COMMISSIONERS



John MacIver, Chairman

John MacIver was appointed by Governor DeSantis to serve as Chair of the Commission.

Prior to his appointment, he most recently served as general counsel to Florida Chief Financial Officer Jimmy Patronis. John began serving in Florida state government in 2002, as a legislative assistant to then-Senator Bill Posey. Additionally, John has served in the legal offices of both then-Governor Scott and Governor DeSantis, was the director of Florida's Office of Fiscal Accountability and Regulatory Reform, and has served as Florida's Chief Administrative Law Judge.

He is a graduate of Northwestern University School of Law and the University of Central Florida.



Michael Yaworsky, Vice Chairman

Commissioner Yaworsky was appointed by Governor DeSantis to serve as the Vice Chair of the Florida Gaming Control Commission on December 23, 2021. Previously, he served as the Florida Office of Insurance Regulation, Chief of Staff, helping oversee one of the largest insurance markets in the world.

Commissioner Yaworsky honed his skills serving the state of Florida in a variety of government, regulatory and legislative positions from 2006 - 2011. This included working as Chief of Staff with the Florida Department of Business and Professional Regulation and Director of Gubernatorial Appointments.

From 2013 to 2017, Commissioner Yaworsky served as Legal Counsel for the Georgia Office of Insurance and Safety Fire Commission, and served as General Counsel for the Office of President Pro Tempore in the Georgia Senate.

Commissioner Yaworsky has a Bachelor's degree in Social Science from Florida State University and a Juris Doctor degree from Samford University's Cumberland School of Law. He has been a member of the Georgia Bar since 2014.



John D'Aquila, Commissioner

John D'Aquila has over thirty-five years of experience as a CPA, CFO, CEO, entrepreneur and consultant for entrepreneurs and emerging growth companies in diversified industries. He holds an active New York and Florida CPA license.

John started his career with the Ernst & Young Entrepreneurial Services Group in New York. He subsequently served as Chief Financial Officer and Vice President of Comstock Images overseeing expansion into five countries over nine years. He has founded a successful multi-state retail business and has founded and managed a successful accounting services and tax preparation firm. He served eight years on the Board of Directors of the Binghamton University National Alumni Association during its first campaign. He had also served six years on the Board of Directors of the Northeast Florida Society of Financial Professionals. John served Sawgrass Country Club for many years as Vice Chairman of the Finance Committee.

He is a member of the New York State Society of CPA's, the American Institute of CPAs, and is a Chartered Global Management Accountant in addition to a CPA. He has been recognized by the French American Chamber of Commerce with a Corporate Achievement Award in connection with his role associated with building a successful USA business in France, Germany, Luxembourg, and the United Kingdom. John is a Voice of Democracy Scholarship Suffolk County winner and a recipient of the American Legion Citizenship award.

John earned his Bachelor of Science in Accounting at Binghamton University and became a Certified Public Accountant subsequently in both New York and Florida.



Julie Imanuel Brown, Commissioner

Julie Imanuel Brown was reappointed by Governor Ron DeSantis, on May 6, 2022, to serve as a Commissioner of the Florida Gaming Control Commission (FGCC). She previously served as the inaugural Chairman of the Florida Gaming Control Commission, initially appointed on December 21, 2021, until said reappointment. Brown brings substantial regulatory and legal experience from a number of significant roles in the public and private sectors.

Prior to her appointment, Brown was the Secretary of the Florida Department of Business and Professional Regulation where she led the state's regulation of more than 1.4 million licenses across more than 30 fields of industry. Brown led the Department in securing unanimous approval from the Florida Legislature in getting the Department's agency bill passed, which streamlined various licensing measures, and secured funding for the creation of a new licensing system. From 2011 to 2021, Brown served three terms as a Commissioner on the Florida Public

Service Commission. Brown was elected as Commission Chair from 2016 to 2018, and led the Commission's recommendations of electric utility storm-hardening actions following a period when Florida experienced major hurricane impacts for the first time in more than a decade, and she established initiatives to build and strengthen links between the Commission and its stakeholders with improvements in technology, communication, and quality of service. Before serving on the Commission, Brown was Associate Legal Counsel of First American Corporation where she handled a variety of regulatory compliance and legal issues in the Eastern, Midwest and Mid-Atlantic Regions. She also represented corporate clients with a specialized focus on matters involving mergers, acquisitions and securities, served as the Director of Franchise Sales and Development for Checkers Drive-In Restaurants, Inc., and was an Assistant City Attorney for the City of Tampa.

Brown has been involved with various professional and civic affiliations. She was appointed to serve as one of 11 Commissioners on the Florida Women's Suffrage Centennial Commission, chaired the Florida Legislature's 19-member Study Committee on Investor-Owned Water and Wastewater Utility Systems, was appointed to the Southern States Energy Board (SSEB) Blue Ribbon Task Force, and has served as a director on several utility boards, including the National Association of Regulatory Utility Commissioners, Gas Technology Institute's Advisory Board and the Nuclear Waste Strategy Coalition.

Brown graduated magna cum laude with a Bachelor of Science from the University of Florida, where she was the recipient of the Outstanding Female Leader award, President of Florida Blue Key, inducted into the Hall of Fame, and received the Dean's Cup for the College of Journalism and Communications. She earned a Juris Doctorate from the University of Florida, Levin College of Law, is a member of the Florida Bar, a Florida Real Estate Broker and a member of Leadership Florida, Class XXXIII. Brown and her husband have two children and live in Tampa, Florida.



Charles (Chuck) Drago, Commissioner

Chuck Drago is a former police chief with over 35 years of law enforcement experience. He served in the Fort Lauderdale Police Department for 29 years where he rose through the ranks from police officer to assistant chief of police. During his tenure, he served in many areas of the department including homicide, organized crime, vice and narcotics. In 2004, Chuck was appointed as the Chief of Police for the City of Oviedo where he was responsible for bringing community policing into the city.

As a Florida Certified Police Instructor, he has trained thousands of police officers from all over the country in use of force, undercover operations, criminal investigations, patrol procedures and domestic violence. Chuck has been a guest lecturer at colleges and universities on strategies for reducing officer involved shootings, biased-based policing, use of force, ethics and current trends in policing. He was instrumental in developing and teaching the first

"Stalking Investigations" course for police officers in Florida.

Following a successful career as a law enforcement officer, Drago joined the Florida Department of Business and Professional Regulation (DBPR) as Deputy Secretary and Secretary. DBPR was the agency tasked with regulating the Pari Mutuel Wagering industry prior to the creation of the Florida Gaming Control Commission. Additionally, Drago also gained a great deal of knowledge into operations across agencies when he oversaw multiple state agencies including DBPR as a Deputy Chief of Staff in the Executive Office of the Governor.

After his time in Florida State Government, Chuck founded Drago Professional Consultants, advising police departments, law firms and media in proper police practices and policies. Drago has served as a certified expert witness in police practices throughout the country in state and federal courts.

Chuck earned an Associate Degree in Criminal Justice from the State University of New York, a Bachelor Degree in Criminal Justice from St. Thomas University (Miami) and is a graduate of the Southern Police Institute at The University of Louisville.

COMMISSION OVERVIEW AND ORGANIZATION STRUCTURE

According to Sections (s.) 16.712(1) and 550.0251(1), Florida Statutes (F.S.), the Florida Gaming Control Commission (FGCC) is statutorily required to create an annual report containing various information about the previous fiscal year's gaming activity that is made available to the public and distributed to key governmental entities. As is the usual course of business, this year's annual report contains statistical information about the fiscal year that began July 1, 2021 and ended June 30, 2022.

Unique to this year's annual report, is that on July 1, 2022, the Division of Pari-Mutuel Wagering was moved, via Type II Transfer, into the newly created FGCC and on that same day the FGCC gained its authority to oversee gaming in the state. This annual report maintains its usual focus on the previous fiscal year but will include some general information about the FGCC, its organizational structure, and some activity that was taken after July 1, 2022. It will not go into great detail about events that happened after July 1, 2022, as that will be included in next year's annual report.

During the 2021 Legislative Special Session A, several bills related to gaming (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 chs. 550, 551, and s. 849.086, F.S.. ENR CS/SB 4-A created the Florida Gaming Control Commission within the Department of Legal Affairs, Office of the Attorney General, as outlined with s. 16.71, 16.711-16.716, F.S.

The Florida Gaming Control Commission is a five-member regulatory body that is responsible for exercising all regulatory and executive powers of the state with respect to gambling, including pari-mutuel wagering, cardrooms, slot machine facilities, oversight of gaming compacts, and other forms of gambling authorized by the State Constitution or law. On July 1, 2022, the Florida Gaming Control Commission assumed all statutory powers, including those matters currently within the scope of the jurisdiction of the Division of Pari-Mutuel Wagering. FGCC is also now the State Compliance Agency (SCA) pursuant to s.285.710, F. S., responsible for monitoring compliance with the provisions of the Gaming Compact between the Seminole Tribe of Florida and the State of Florida.

In December of 2021, Governor Ron DeSantis announced his initial appointment of Julie Imanuel Brown, Michael Yaworsky and Charles Drago to the Florida Gaming Commission. In March of 2022, the Commission held its first public meeting and Louis Trombetta was selected as the Executive Director.

In May of 2022, Governor Ron DeSantis announced his appointment of John MacIver and John D'Aquila and the reappointment of Julie Imanuel Brown, Michael Yaworsky and Charles Drago to the Florida Gaming Control Commission.

In July of 2022, the Commission held two meetings. Carl Herold was selected as the Division Director of the Division of Gaming Enforcement.

Mission Statement

Preserve and protect the integrity of gaming activities through fair regulation, licensing, effective criminal investigation, and enforcement.

Goals

- Provide efficient regulation of licensed activity.
- Investigate, support, and provide information to oppose criminal gambling elements in the State of Florida.
- Protect the health and safety of Floridians.
- Secure state revenues.

Organizational Chart



Executive Direction and Support Services

The Executive Direction and Support Services includes the commission, executive leadership, and general counsel, administration, and technology teams. Together these service programs provide policy, direction, financial management, human resources, purchasing, records and safety, loss control and securities/property management, inspector general, legal, legislative, communications, information technology services, planning and budgeting, and mail services for the Commission.

The Division of Gaming Enforcement

Gaming Enforcement is responsible for enforcing criminal gambling prohibitions as outlined in chapters 849, 550, and 551 F.S. As the only state law enforcement agency with the primary role of enforcing illegal gambling statutes, the Gaming Enforcement unit executes and supports the mission of the FGCC through two primary activities.

The first primary activity is direct enforcement of gambling and associated Florida criminal laws. Direct enforcement begins with law enforcement agents using citizen complaints and tips, information from confidential sources and investigative detection to discover illegal gambling or gaming. Agents then make clandestine contact with the illegal operation and determine if criminal gambling laws have been broken, resulting in arrests and seizure of gambling contraband. The second primary activity of the Gaming Enforcement unit is as a subject-matter expert supporting the efforts of state and local law enforcement partners in their efforts to investigate, expose and reduce illegal gambling law enforcement. Gaming Enforcement agents leverage their knowledge, skills and aptitude related to enforcement of gambling violations in the State of Florida and provide assistance to law enforcement partners regarding the elements of illegal gambling devices, applicable violations of state statute, evidence collection and storage, and additional law enforcement resources.

The Division of Pari-Mutuel Wagering

The Division of Pari-Mutuel Wagering is charged with regulating licensed pari-mutuel, cardroom, and slot machine gaming industries, as authorized by Chapters 550, 551, and s. 849.086, Florida Statutes, as well as collecting and safeguarding associated revenues due to the state. Pari-Mutuel Wagering was originally authorized by the Legislature in 1931. Florida is one of the primary pari-mutuel states in the nation. Pari-mutuel wagering is authorized for horse racing, harness horse racing, quarter horse racing, and jai alai games. Cardrooms are authorized at licensed pari-mutuel facilities throughout Florida and slot machine gaming is authorized at licensed pari-mutuel facilities in Broward and Miami-Dade counties. The Commission is designated by the Legislature as the State Compliance Agency to carry out the state's oversight responsibilities in accordance with the provisions outlined in the Gaming Compact between the State of Florida and the Seminole Tribe of Florida.

Office of the Director

The Division of Pari-Mutuel Wagering's structure includes six functional areas which act under the management of the Office of the Director. These 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 Gaming 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. 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 Auditing

The Office of Auditing is responsible for conducting 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 Florida Statutes and Florida Administrative Code. Compliance issues include pari-mutuel broadcast exchanges, 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 calculations to winning pool wagers, and approval of totalisator security plans and software upgrades. The auditing staff maintains oversight for cardroom operations, which includes: auditing internal control procedures, auditing jackpot accounts, monitoring daily operations, and auditing for compliance. During the 2021/2022 audit cycle, the Auditing staff conducted 14 compliance audits, 22 escheat audits, 25 cardroom audits, and eight slot audits.

Office of Investigations

The Office of Investigations examines statutory and rule violations that occur at pari-mutuel facilities, cardrooms, and slot machine gaming areas. Reports of 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 permitholder. Investigations of this type may lead to an 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, and the use of performance altering medications, or illegal substances during races.

An investigation may result in the issuance of a warning letter, administrative fine, license suspension or revocation. Investigations may also lead to referral to other regulatory agencies or law enforcement

organizations for criminal prosecution. During Fiscal Year 2021/2022, there were 400 investigations conducted.

Additionally, 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 Executive Director in accordance with s. 550.105, F.S. The Investigation staff also conducted 2,216 inspections of pari-mutuel facilities, including cardrooms, slots, and horse stables during Fiscal Year 2021/2022.

Office of Operations

Individuals and businesses working or conducting business at a pari-mutuel facility and have access to wagering activity, restricted areas, cardroom, slot floor, or racing animals, must obtain an occupational license issued by the Commission. Licensees are fingerprinted upon initial licensure and every three years thereafter which are submitted to the Florida Department of Law Enforcement and the Federal Bureau of Investigation for processing. During Fiscal Year 2021/2022, the licensing staff processed 15,616 occupational license applications for businesses and individuals, of which 2,745 related to cardroom operations, 9,470 related to pari-mutuel operations, and 3,401 related to slot machine operations.

The Office of Operations is 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. 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 issued 40 rulings and 14 consent orders, assessed fines totaling \$16,500 and imposed three license suspensions for violations during Fiscal Year 2021/2022.

Operations' staff collects urine and blood samples from horses 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 Commission. State veterinarians and veterinary assistants collected 8,904 horse urine and blood samples during Fiscal Year 2021/2022. There were 62 positive findings of impermissible substances in the samples collected.

Office of Slot Operations

The Office of Slot Operations is responsible for regulatory oversight at the four pari-mutuel facilities in Broward County and four pari-mutuel facilities in Miami-Dade County that possess a slot machine gaming license. 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 slot machines have been certified by an independent testing laboratory, issues slot machine occupational licenses, 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 facilities.

During Fiscal Year 2021/2022, the Slot Operations' staff completed 5,507 inspections. Of those, 87 items were found to be non-compliant, of which one was turned over to Investigations, and six to the legal. Slot machine facilities were notified of 56 observations/warnings so that appropriate internal action, including employee disciplinary action, advanced training and/or re-training of facility personnel could occur. There were 395 approved shipments which required the verification of 896 slot machines and 4277 associated components. Staff authorized and monitored 8,341 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, and ensures for timely transfers to Education Enhancement Trust Fund, provides oversight of the division's Central Management System, develops the 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 2021/2022, \$288,454,657 in state revenues pertaining to cardroom, pari-mutuel, and slot machine gaming were collected. The Revenue and Financial Analysis staff also reconciled 581 pari-mutuel, cardroom, and slot monthly remittance reports, conducted eight charity day audits and 18 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 Commission, 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 s. 285.710, F.S., the Commission is 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 operates six casinos, with authority for seven, located in Broward, Hillsborough, Collier, Glades, and Hendry counties.

During Fiscal Year 2021/2022, the State Compliance Agency completed 66 inspections of tribal gaming facilities spanning over 660 onsite hours. The Seminole Tribe of Florida remitted \$187,500,000 in revenue share payments during Fiscal Year 2021/2022.

EVENTS SHAPING THE 2021/2022 RACING/GAMING SEASON IN FLORIDA

- During the 2021 Legislative Special Session, Chapter 2021-271, Laws of Florida was approved by the Governor. The law did not become effective until August 11, 2021, when the approved 2021 Gaming Compact between the State of Florida and the Seminole Tribe of Florida was published in the Federal Register. Chapter 2021-271, Laws of Florida, provided for the following changes: (1) The Division shall revoke permits of any permit holder, other than a permit issued pursuant to s. 550.3345, F.S., who did not hold an operating license for the conduct of pari-mutuel wagering for Fiscal Year 2020-2021. A permit revoked is void and may not be reissued; (2) Greyhound permit holders are no longer authorized to conduct live racing, and jai alai permit holders, harness permit holders, and quarter horse permit holders may elect to not conduct live races or games; (3) Those that elect not to conduct live races or games are eligible but not required to be a guest track for the purchase of intertrack and simulcast wagering; and if a harness permit holder, to be a host track for the purpose of intertrack wagering and simulcasting pursuant to ss. 550.3551, 550.615, 550.623, and 550.6305, F.S.; (4) Removes the requirement that a jai alai permit holder conducting fewer than 100 live performances in any calendar year shall pay to the state the same aggregate amount of live daily license, admission tax, and tax on live handle as such permit holder paid to the state during the most recent prior calendar year in which the jai alai permit holder conducted at least 100 performances; and (5) Cardrooms are authorized to be open 24 hours a day throughout the year. As a result, several permit holders amended their operating licenses for Fiscal Year 2021/2022, reducing or eliminating their scheduled live performances.
- After the 2022 Legislative Session, Chapter 2022-179, Laws of Florida was approved by the Governor. This law became effective July 1, 2022. Chapter 2022-179, Laws of Florida, amended Section 550.135, Florida Statute, by removing the requirement that all unappropriated funds in excess of \$1.5 million in the Pari-Mutuel Wagering Trust Fund, be deposited into the General Revenue Fund and provided that the Commission shall evaluate the slot license fees and make specified recommendations to the Legislature before January 1, 2026. Additionally, it removed the requirement in Section 550.135, Florida Statute, that those unappropriated funds in excess of those necessary for incurred obligations and subsequent year cash flow for slot machine regulation operations be deposited into the General Revenue Fund.
- On August 4, 2021, the Division of Pari-Mutuel Wagering adopted rule 61D-6.007, Florida Administrative Code, in response to the previous filing of Emergency Rules 61DER21-2 and 61DER21-3. This 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.
- H.R.1754, the Horseracing Integrity & Safety Act, was signed into federal law on December 27, 2020, and established the Horseracing Integrity and Safety Authority (HISA). HISA is responsible for drafting and enforcing uniform safety and integrity rules applicable to every thoroughbred racing participant and racetrack facility in the U.S. HISA's Racetrack Safety Program went into effect nationally on July 1, 2022, and its Anti-Doping and Medication Control (ADMC) Program is anticipated to go into effect in January 2023.
- In September 2021, the Division of Pari-Mutuel Wagering approved the relocation of Bayard Raceways, Inc., d/b/a St. Johns Greyhound Park from Orange Park, Florida to St. Augustine, Florida.

PENDING LITIGATION

Debary Real Estate Holdings, LLC v. Florida Gaming Control Commission, DOAH Case No. 22-2797; Jefferson County Kennel Club, Inc., v. Florida Gaming Control Commission, DOAH Case No. 22-2798; and North American Racing Association v. Florida Gaming Control Commission, DOAH Case No. 22-2799

In 2021, the Florida Legislature amended section (s.) 550.054, Florida Statutes (F.S.), to provide that the Commission “shall revoke the permit of any permit holder, other than a permit holder issued a permit pursuant to s. 550.3345 F.S., *who did not hold an operating license for the conduct of pari-mutuel wagering for fiscal year 2020–2021.*” Ch. 21-271, § 7, at 9, Laws of Florida. (emphasis added). Debary Real Estate Holdings, LLC, Jefferson County Kennel Club, and North American Racing Association held pari-mutuel wagering permits issued pursuant to s. 550.334 and 550.054, F.S., respectively, and did not possess an operating license for the conduct of pari-mutuel wagering for Fiscal Year 2020–2021. Accordingly, the Commission issued notices of intent to revoke the trio’s permits, pursuant to the 2021 amendments to s. 550.054 F.S. The trio have challenged the Commission’s proposed agency action by filing petitions for formal administrative hearings that are currently being litigated at the Division of Administrative Hearings.

Christopher J. D’Arcy and D’Arcy Kennel, LLC v. Florida Gaming Control Commission, First District Court of Appeal, Case No. 1D21-3696

Christopher J. D’Arcy and D’Arcy Kennel, LLC brought an inverse condemnation claim against the Department of Business and Professional Regulation and its Secretary. The plaintiffs allege that they owned racing greyhounds and real property related to racing. Because wagering on live greyhound racing is no longer permitted in Florida, the Plaintiffs claim that they are owed compensation for the value of their racing greyhounds and real property. The trial court granted the Department’s and its Secretary’s motion for summary judgment effectively resolving the case at the trial court level. Plaintiffs then filed an appeal. The Commission has since been substituted for the Department of Business and Professional Regulation and its Secretary as a party. The case is currently being briefed at the First District Court of Appeal.

Florida Standardbred Breeders & Owners Association, Inc. v. State of Florida, Florida Gaming Control Commission, Division of Pari-Mutuel Wagering, and PPI, Inc., Second Judicial Circuit in and for Leon County, Florida, Case No. 2022-CA-000125

In 2021, the Florida Legislature passed chapter 2021-271, Laws of Florida. Among other things, chapter 2021-271 created s. 550.01215(1)(b)1., F. S., to update Florida’s pari-mutuel wagering laws. That section (the “Decoupling Provision”) removes the live racing requirement for four categories of permit holders: harness horse racing, greyhound racing, quarter horse racing, and jai alai. Those permit holders are now free to elect whether to hold live races or games, while remaining eligible to conduct other gaming activities. The plaintiff asserts a variety of claims, including that the Decoupling Provision is an unconstitutional special law because there is only one harness horseracing permit holder statewide. The plaintiff’s initial complaint was dismissed without prejudice. A hearing on the defendants’ motions to dismiss the plaintiff’s amended complaint is currently scheduled for December 2022, in the Second Judicial Circuit in and for Leon County.

National Horsemen’s Benevolent and Protective Association, et al. v. Horseracing Integrity and Safety Authority, Federal Trade Commission, et al., United States Court of Appeals for the Fifth Circuit, Case No. 22-10387

In 2020, the Horseracing Integrity and Safety Act (“HISA”) was signed into law. HISA is a federal law that nationalizes governance of the thoroughbred racing industry. HISA empowers a private entity called the Horseracing Integrity and Safety Authority (the “Authority”), which operates under Federal Trade Commission oversight. The Authority’s rules “preempt any provision of state law or regulation” dealing with topics covered by HISA’s racetrack safety horseracing anti-doping and medication control programs. See 15 U.S.C. § 3054(b). On November 18, 2022, a panel of the U.S. Court of Appeals for the Fifth Circuit concluded that HISA is unconstitutional. Specifically, the court found HISA violates the nondelegation doctrine. Further litigation is highly likely.

West Flagler Association, Ltd., d/b/a Magic City Casino and Bonita-Fort Myers Corporation, d/b/a Bonita Springs Poker Room v. Debra Haaland and United States Department of the Interior, United States Court of Appeals for the District of Columbia Circuit, Case No. 21-5265

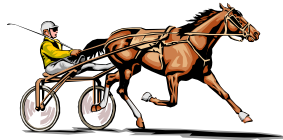
In early 2021, two entities that own and operate casinos in Florida challenged Secretary Haaland’s approval of the 2021 Gaming Compact between the Seminole Tribe of Florida and the State of Florida. In November 2021, a judge in the United States District Court for the District of Columbia entered an order invalidating the compact. That order is now on appeal in the United States Court of Appeals for the District of Columbia Circuit. Briefing is complete and oral argument is scheduled for December 14, 2022.

CONTACT AND OPERATING INFORMATION BY PERMITHOLDER/FACILITY

Fiscal Year 2021/2022	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 Permit Holders											
TBD Entertainment, LLC, d/b/a Lucky's Cardroom and TGT Poker & Racebook	755 East Waters Avenue Tampa, FL 33604-3107	Hillsborough		No live races/performance conducted						7	\$0
831 Federal Highway Acquisition Holding, LLC (The Big Easy Casino)	831 North Federal Highway Hallandale Beach, FL 33009-2410	Dade		No live races/performance conducted						0	\$0
Bonita-FI Myers Corporation DB/A Naples-FI Myers Greyhound Track	28010 Race Track Road Bonita Springs, FL 34135-5620	Lee		No live races/performance conducted						0	\$0
Daytona Beach Kennel Club and Poker Room	960 South Williamson Boulevard Daytona Beach, FL 32114-7247	Volusia		No live races/performance conducted						334	\$0
831 Federal Highway Acquisition, LLC (The Big Easy Casino)	831 North Federal Highway Hallandale Beach, FL 33009-2410	Broward		No live races/performance conducted						0	\$0
Jacksonville Kennel Club, Inc., d/b/a bestbet Jacksonville	201 Monument Road Jacksonville, FL 32225-9106	Duval		No live races/performance conducted						0	\$0
Orange Park Kennel Club, Inc., d/b/a bestbet Orange Park	455 Park Avenue Orange Park, FL 32073-3101	Clay		No live races/performance conducted						199	\$0
Investment Corporation of Palm Beach, d/b/a Palm Beach Kennel Club	1111 North Congress Avenue W. Palm Beach, FL 33409-6317	Palm Beach		No live races/performance conducted						155	\$0
Pensacola Greyhound Track	951 Dog Track Road Pensacola, FL 32506-8236	Escambia		No live races/performance conducted						352	\$0
St. Petersburg Kennel Club, Inc. d/b/a Derby Lane	10490 Gandy Boulevard St. Petersburg, FL 33702-2395	Pinellas		No live races/performance conducted						0	\$0
SOKC, LLC, d/b/a Sanford Orlando Kennel Club	301 Dog Track Road Longwood, FL 32750-6558	Seminole		No live races/performance conducted						0	\$0
Sarasota Kennel Club	5400 Bradenton Road Sarasota, FL 34234-2999	Sarasota		No live races/performance conducted						0	\$0
Washington County Kennel Club, Inc., d/b/a Ebro Greyhound Park	6558 Dog Track Road Ebro, FL 32437	Washington		No live races/performance conducted						0	\$0
West Flagler Associates, LTD., d/b/a Flagler Greyhound or Magic City Casino	401 NW 38th Court Miami, FL 33126-5638	Dade		No live races/performance conducted						0	\$0
Jacksonville Greyhound Racing, Inc. d/b/a bestbet St. Augustine, Inc.	800 Marketplace Drive St. Augustine, FL 32084	St. Johns		No live races/performance conducted						0	\$0
Penn Sanford, LLC, d/b/a Sanford Orlando Kennel Club	301 Dog Track Road Longwood, FL 32750-6558	Seminole		No live races/performance conducted						0	\$0
License Acquisition, LLC, d/b/a Palm Beach Greyhound Racing	1111 North Congress Avenue W. Palm Beach, FL 33409-6317	Palm Beach		No live races/performance conducted						153	\$0
West Volusia Racing, Inc., d/b/a Orange City Racing and Card Club	822-4 Saxon Boulevard Orange City, FL 32763	Volusia		No live races/performance conducted						30	\$0
Melbourne Greyhound Park, LLC	1100 North Wickham Road Melbourne, FL 32935-8941	Brevard		No live races/performance conducted						0	\$0
Jai Alai Permit Holders											
RB Jai Alai, LLC, d/b/a Orlando Events	6405 South Highway 17-32 Fleming Park, FL 32730-2057	Seminole	7/12/2021 to 7/16/2021	35	35	5	320	\$0	0	0	\$2,000
Casino Miami, LLC d/b/a Miami Jai Alai	3500 N.W. 37th Avenue Miami, FL 33142-4923	Dade		No live races/performance conducted						0	\$0
Dania Entertainment Center, LLC, d/b/a Dania Jai Alai	301 East Dania Beach Boulevard Dania Beach, FL 33004-3016	Broward		No live races/performance conducted						0	\$0
OBS Real Estate Holdings, LLC, d/b/a Ocala Gainesville Poker	4601 West Highway 318 Citrus, FL 32713	Marion		No live races/performance conducted						0	\$0
Fronton Holdings, LLC, d/b/a Casino Ft. Pierce	1750 South Kings Highway Ft. Pierce, FL 34945-3099	St. Lucie		No live races/performance conducted						0	\$0
West Flagler Associates d/b/a Summer Jai Alai	401 N.W. 38th Court Miami, FL 33126-5638	Dade	5/01/2022 to 6/28/2022 at Magic City	27	27	27	216	\$0	0	0	\$366,775
Dania Entertainment Center, LLC, d/b/a Dania Summer Jai Alai	301 East Dania Beach Boulevard Dania Beach, FL 33004-3016	Broward	09/01/2021 to 11/28/2021	90	90	64	824	\$0	0	0	\$406,265
West Flagler Associates d/b/a Magic City Jai Alai	401 N.W. 38th Court Miami, FL 33126-5638	Dade	9/25/2021 to 11/23/2021	27	27	27	216	\$0	0	0	\$184,983
Calder Race Course, Inc. (Calder Casino and Race Course)	21001 N.W. 27th Avenue Miami Gardens, FL 33056-1461	Dade	07/01/2021 to 08/29/2021	88	88	44	704	\$0	0	0	\$111,000
West Flagler Associates d/b/a Edgewater Jai Alai	401 N.W. 38th Court Miami, FL 33126-5638	Dade	7/03/2021 to 9/17/2021 and 2/14/2022 to 4/19/2022 at Magic City	66	66	66	528	\$0	0	0	\$329,239

CONTACT AND OPERATING INFORMATION BY PERMITHOLDER/FACILITY

Fiscal Year 2021/2022	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	Tampa Bay Downs, Inc. (Tampa Bay Downs Thoroughbred Racing)	Hillsborough	7/01/2021 and 11/24/2021 to 5/07/2022 and 6/30/2022	90	91	91	838	\$19,613	55,035	320	\$18,270,720
	Gulfstream Park Racing Association, Inc. (D/B/A Gulfstream Park Racing and Casino)	Broward	7/01/2021 to 8/29/2021 and 11/07/2021 to 6/30/2022	165	165	165	1,642	\$28,674	2,953	358	\$63,100,548
	Gulfstream Park Thoroughbred After Racing Program, Inc.	Broward	9/03/2021 to 11/06/2021 and 5/21/2022 to 6/18/2022 at Gulfstream Park	40	40	40	383	\$0	0	5	\$13,315,780
Harness Permitholder											
	PPL, Inc., d/b/a Isle Casino and Racing at Pompano Park	Broward	10/24/2021 to 04/17/2022	91	92	92	896	\$0	0	364	\$9,021,469
Quarterhorse Permitholder											
	Gretna Racing, LLC (D/B/A Creek Entertainment Gretna)	Gadsden		No live races/performance conducted						0	\$0
	Ocala Breeders' Sales Company, Inc.	Marion		No live races/performance conducted						0	\$0
	South Florida Racing Association, LLC (Hialeah Park)	DaDe		No live races/performance conducted						0	\$0
	South Marion Real Estate Holdings, LLC (Oxford Downs)	Marion		No live races/performance conducted						0	\$0
	Tampa Bay Downs, Inc.	Hillsborough		No live races/performance conducted						0	\$0



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 52 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), 30 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 \$7,314,632 to the FTBOA during Fiscal Year 2021/2022. The FTBOA paid out \$5,130,438 in Breeders' Awards and \$1,774,550 through the Florida-bred Stakes Program. The Florida-bred Stakes Program includes "Florida Sire Stakes" at Gulfstream Park, "Florida Cup Day" at Gulfstream Park, 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 2021/2022 meet, as well as awards for Florida Breeders' Stake races. The FSBOA inaugurated a breeder-incentive program in 2012, which continued in 2022, 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.

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

**DRUG POSITIVES STATISTICAL DATA
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 Racing Medication and Testing Consortium (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.

During Fiscal Year 2021/2022, the Laboratory received and processed 8,904 samples and performed 42,753 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
Samples Received	8,904
Samples Analyzed	9,025
Number of Analyses	42,753
Positives	62

DRUG POSITIVES FOR FISCAL YEAR 2021/2022	
Types of Positives (ARCI Drug Class)	Horse
2- (1-Hydroxyethyl) Promazine Sulfoxide (3)	2
5- Hydroxydantrolene (4)	1
Bethamethasone (4)	1
Boldenone (3)	1
Clenbuterol (3)	1
Dexamethasone (4)	3
Dextorphan (4)	1
Diclofenac (4)	1
Firocoxib (4)	1
Flunixin (4); Phenylbutazone (4); Ketoprofen	1
Flunixin (4); Phenylbutazone (4)	8
Medroxyprogesterone Acetate (3)	4
Mepivacaine (2)	1
Methocarbamol (4)	11
Methylpredisolone (4)	2
Nandrolone Testosterone	2
O-desmethyltramadol (2)	1
Omeprazole sulfide (5)	10
Phenylbutazone (4)	7
Testosterone (female)	1
Xylazine (3)	5
Total Number of Unique Analytes Reported	65
Number of Reports Containing Multiple Analytes	3

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.

STATISTICAL SECTION

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 \$78.1 billion in pari-mutuel handle wagered resulted in \$4.4 billion in state revenue. This fiscal year, the pari-mutuel industry operated 721 racing and gaming days, which resulted in state revenue of \$6,751,163, total paid attendance of 57,988, and total pari-mutuel handle of \$477,966,334.

Over the last 10 years pari-mutuel wagering has experienced a 45.2 percent decline in handle, and total state revenue has decreased 49 percent, along with an 80 percent decrease in the number of racing and gaming days. Shown below is a summary of pari-mutuel handle and state revenue for Fiscal Years 2012/2013 through 2021/2022.

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.

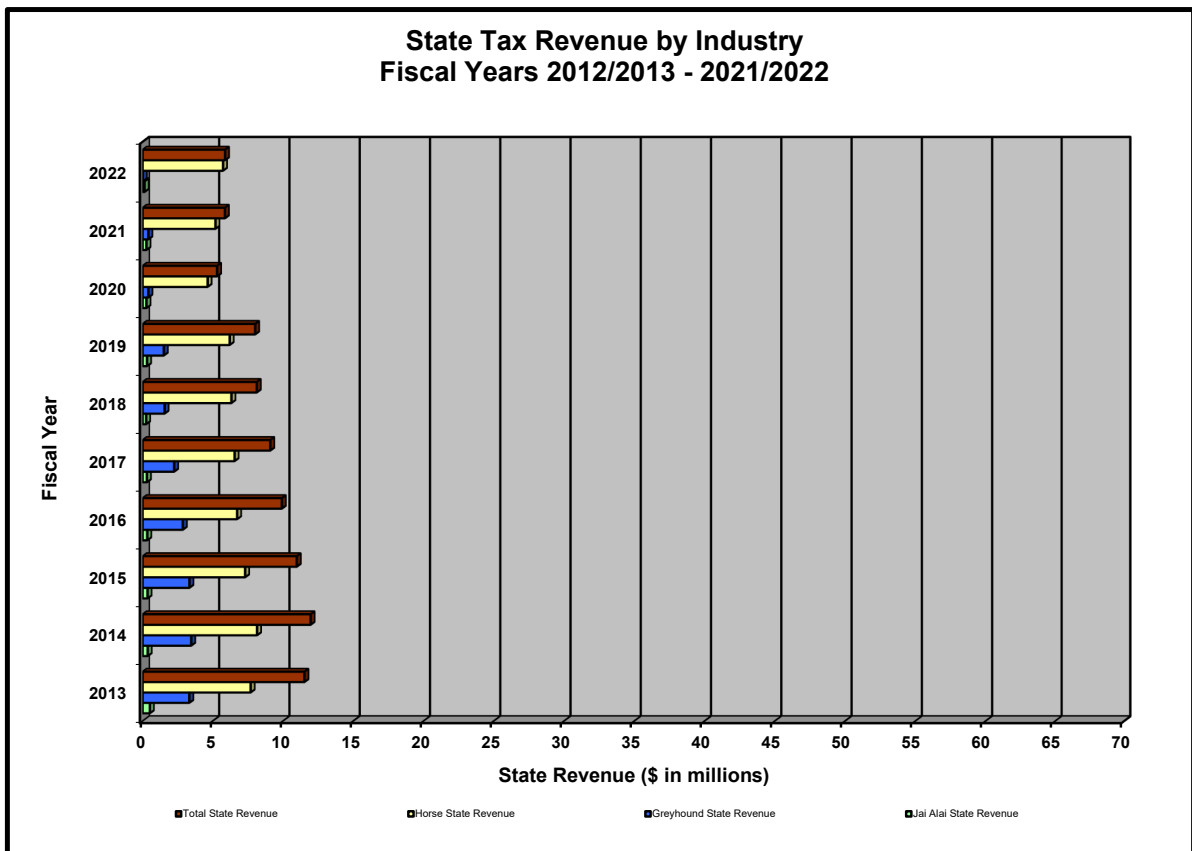
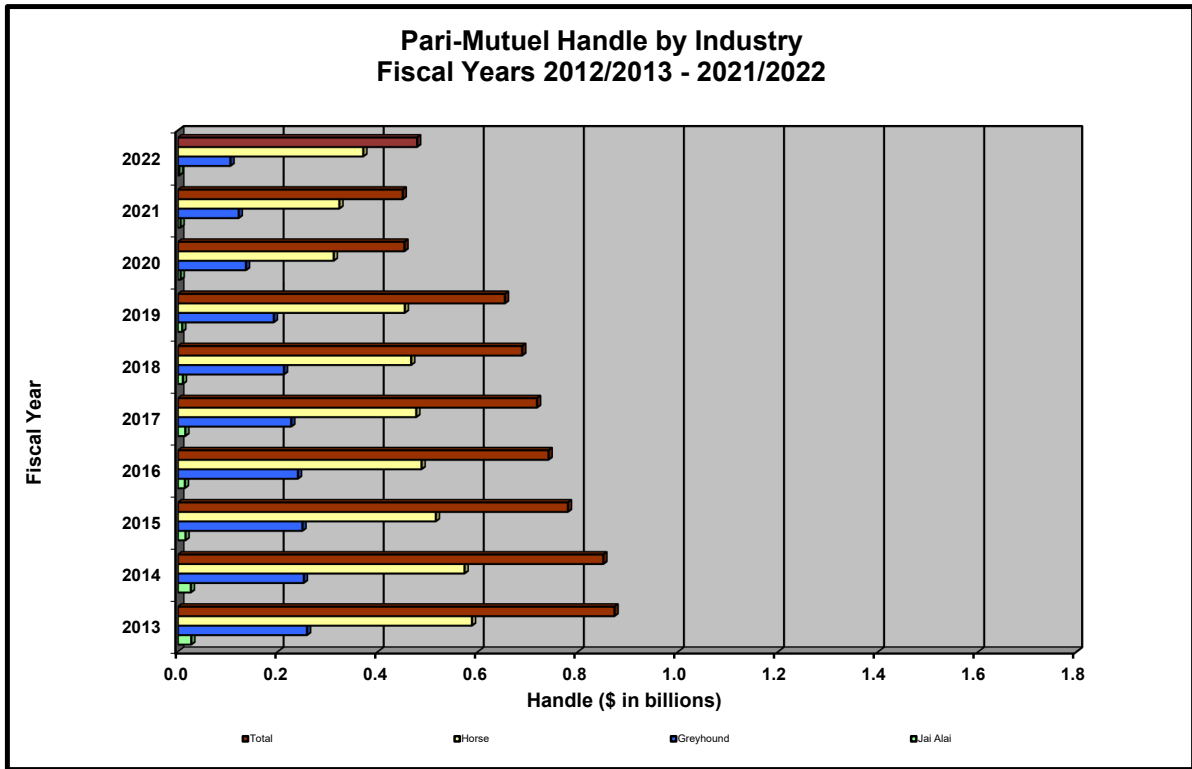
All intertrack and intertrack simulcast handle is detailed by the host permitholder in this report. These schedules reflect combined wagering statistics for all guest facilities that received broadcasts and conducted wagering that is included in the wagering pools of the host. Any paid attendance, admission 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

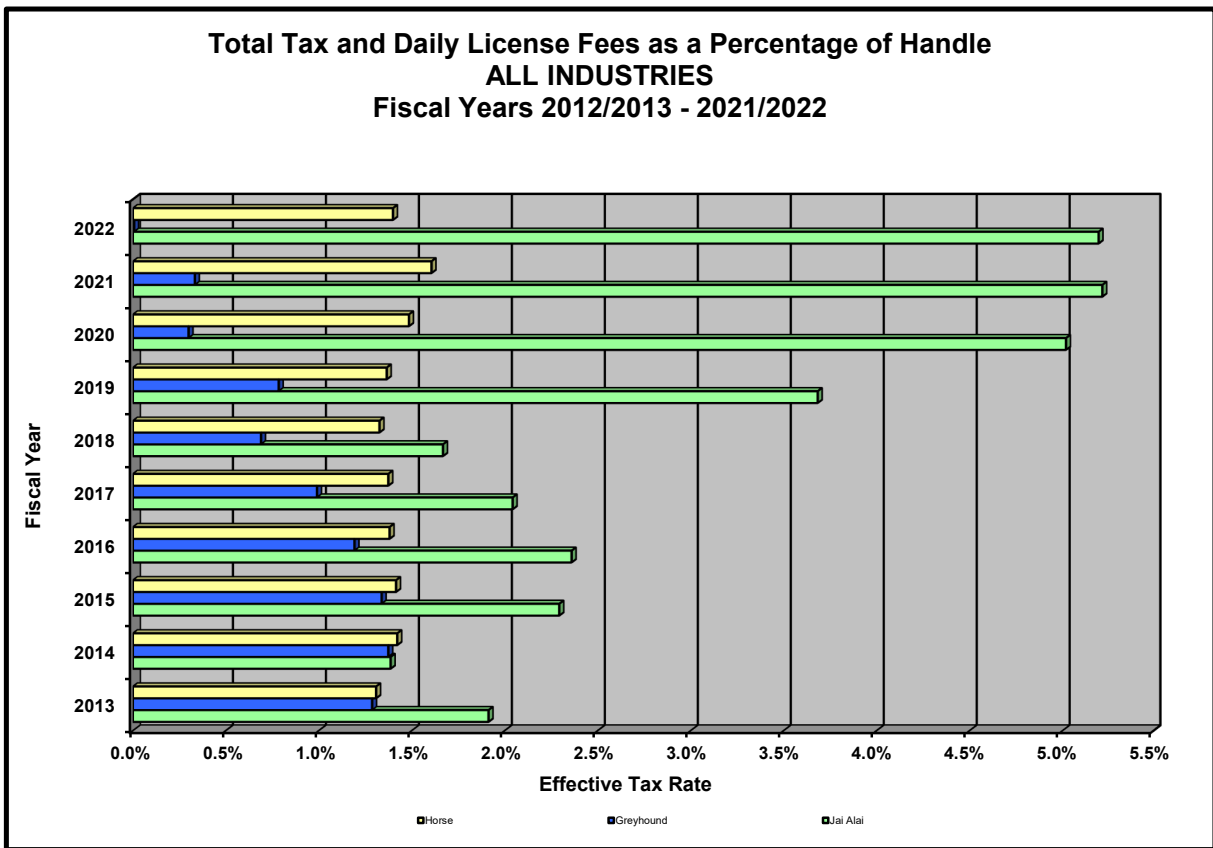
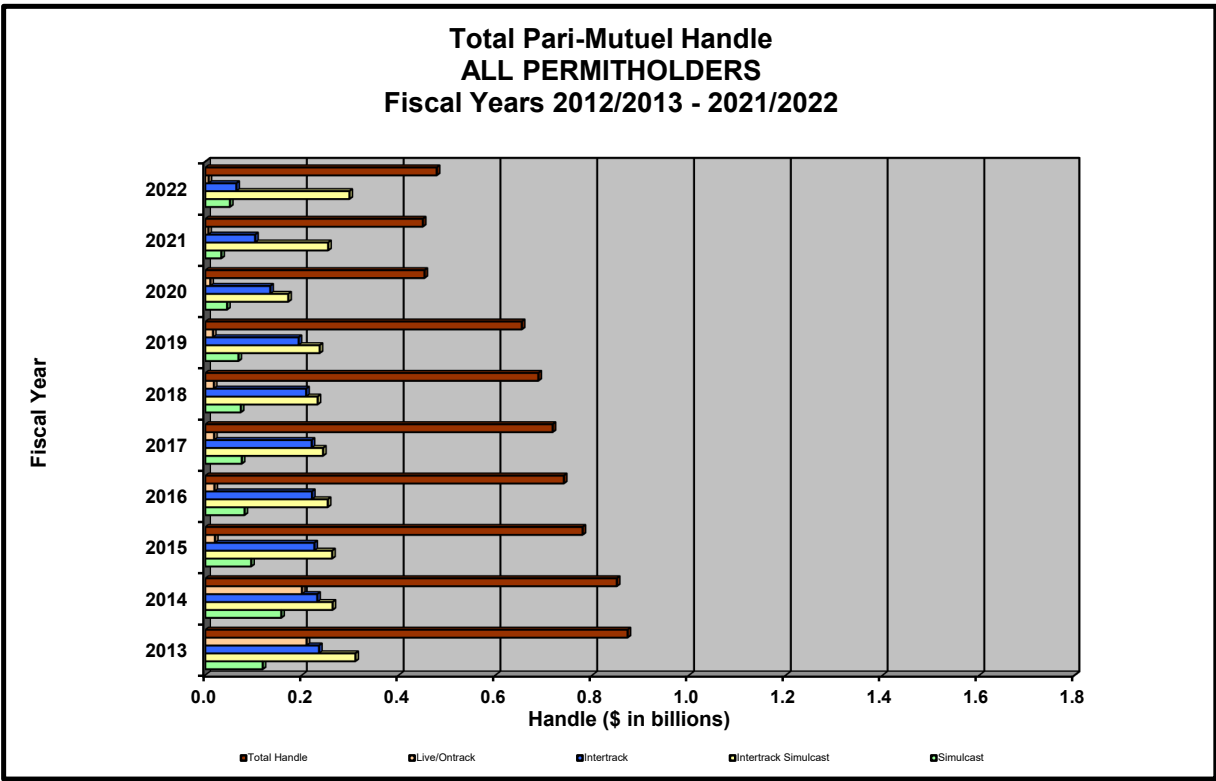
<i>Fiscal Year</i>	<i>Number of Racing/Gaming Days</i>	<i>Total Paid Attendance</i>	<i>Total Pari-Mutuel Handle</i>	<i>Total State Revenue ⁽¹⁾</i>	<i>State Revenue as a Percent of Handle</i>
2012/2013	3,628	430,707	\$ 872,272,660	\$13,200,709	1.51%
2013/2014	3,582	383,864	\$ 850,136,735	\$13,785,681	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%
2021/2022	721	57,988	\$ 477,966,334	\$6,751,163	1.41%

(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.

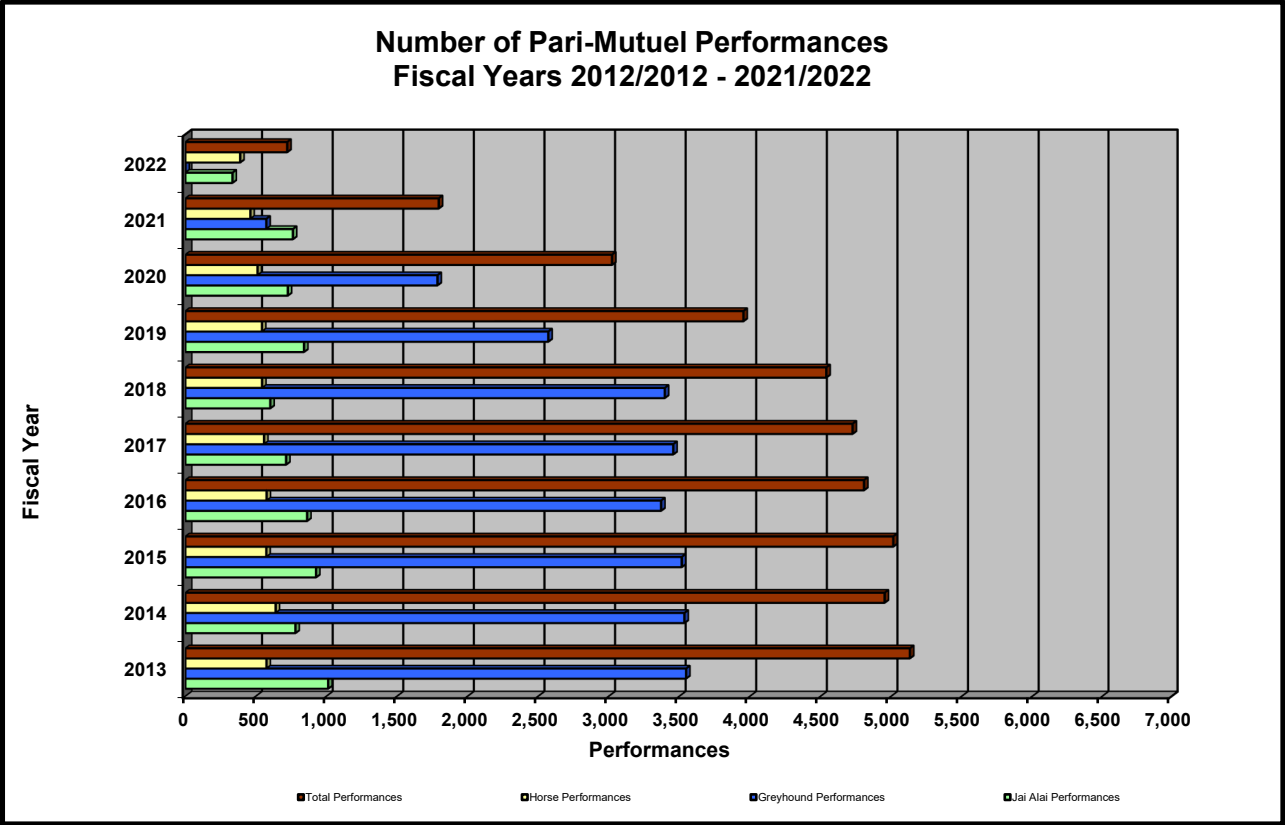
HISTORICAL PARI-MUTUEL WAGERING ACTIVITY



HISTORICAL PARI-MUTUEL WAGERING ACTIVITY



HISTORICAL PARI-MUTUEL WAGERING ACTIVITY



SUMMARY OF PARI-MUTUEL WAGERING ACTIVITY BY INDUSTRY

GREYHOUND PERMITHOLDERS

All greyhound permitholders ceased operation of live greyhound performances on or before January 1, 2021, in accordance with Article X, Section 32 of the Florida Constitution. During Fiscal Year 2021/2022, Florida had 19 greyhound permitholders that held an annual pari-mutuel operating license to accept wagers on simulcast and/or intertrack simulcast events.

During Fiscal Year 2021/2022, simulcast handle wagered on broadcasts of performances from outside the state increased by 63 percent. Intertrack simulcast handle wagered on broadcast of performances from outside the state increased by 45 percent. Overall, there was a decrease in total handle by 14 percent, due to no live greyhound performances. The greyhound industry accounted for less than one percent of Florida's total pari-mutuel revenue and 22 percent of total handle.

JAI ALAI PERMITHOLDERS

Florida was the first state in the nation to conduct jai alai performances, with the first fronton being built in 1926. During Fiscal Year 2021/2022, Florida had 10 jai alai permitholders that held an annual pari-mutuel operating license to conduct and/or accept wagering on intertrack and simulcast events, with six of those also conducting live games. A total of 333 completed performances were conducted during this past fiscal year, a decrease of 56 percent from the previous fiscal year.

During Fiscal Year 2021/2022, handle wagered on live jai alai performances decreased by 53 percent. Intertrack handle wagered on broadcasts of live Florida jai alai performances decreased by 47 percent. Total handle decreased by 49 percent for the Florida jai alai industry.

Total jai alai revenue to the state decreased by 49 percent during Fiscal Year 2021/2022. The jai alai industry accounted for approximately two percent of Florida's total pari-mutuel revenue and one percent of total handle.

Permitholders reported paying a total of \$1,400,262 in players' awards. For more detail on players' awards paid, please refer to pages 12 and 13 of this annual report.

THOROUGHBRED PERMITHOLDERS

Florida continues to be a premier thoroughbred racing state with three permitholders that operated at three tracks located in Central and South Florida. A total of 296 completed performances, including charity and scholarship performances, were conducted during this past fiscal year, a decrease of six percent from the previous fiscal year.

During Fiscal Year 2021/2022, handle on live thoroughbred performances increased by 60 percent. Handle from intertrack wagering decreased six percent. Simulcast handle wagered on broadcasts of performances from outside the state increased by 63 percent. Intertrack simulcast handle increased by six percent. Overall, total handle increased by 15 percent for the Florida thoroughbred industry.

Total thoroughbred revenue to the state during Fiscal Year 2021/2022, increased 12 percent from the prior year. The thoroughbred industry accounted for 86 percent of Florida's total pari-mutuel revenue and 70 percent of total handle.

Permitholders reported paying a total of \$94,687,048 in purses. For more detail on purses paid, please refer to pages 12 and 13 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.

HARNESS PERMITHOLDERS

Pompano Park is the only permitholder that conducted live harness horse racing in the State of Florida. A total of 92 completed performances were conducted during this past fiscal year, which is a decrease of 12 percent from the previous year.

During Fiscal Year 2021/2022, handle wagered on live harness performances decreased by nine percent. Intertrack handle wagered on broadcasts of live Florida harness performances decreased by 23 percent. Simulcast handle wagered on broadcasts of performances from outside the state increased by 13 percent and intertrack simulcast handle increased by 14 percent. Overall, total handle increased by 11 percent for the Florida harness industry from previous fiscal year.

Total revenue to the state during Fiscal Year 2021/2022, increased by four percent from the prior fiscal year. The harness industry accounted for approximately 12 percent of Florida's total pari-mutuel revenue and 13 percent of total handle from pari-mutuel performances.

Pompano Park reported paying \$8,021,469 in purses. For more detail on purses paid, please refer to pages 12 and 13 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 2021/2022. The division reports only paid attendance and does not include free admissions or complimentary passes in its data.

QUARTER HORSE PERMITHOLDERS

Florida has six quarterhorse permitholders that obtained an annual pari-mutuel operating license to conduct simulcast and intertrack simulcast wagering events. No Quarterhorse permitholder elected to conduct live performance, therefore, there was no handle during Fiscal Year 2021/2022.

SUMMARY

During Fiscal Year 2021/2022, the total handle wagered for all industries exceeded \$477 million, an increase of six percent from the prior fiscal year. Total pari-mutuel completed performances conducted during Fiscal Year 2021/2022 was 721, a decrease of 60 percent from the previous fiscal year.

The state realized revenue from performances of \$5.8 million, an increase of less than one percent from the prior fiscal year. Of the \$5.8 million in revenue collected, thoroughbreds permitholders accounted for 86 percent, harness for 12 percent, jai alai for one and a half percent and greyhound less than half a percent.

COMPONENTS OF PARI-MUTUEL HANDLE FROM PERFORMANCES

Fiscal Year 2021/2022	Total Paid To				Public Pool	Total Handle
	Daily License Fee	Tax on Handle	Charities	Permittholder Revenues From Pari-Mutuel Handle		
Greyhound Racing Permittholders						
TBD Entertainment, LLC, d/b/a Lucky's Cardroom and TGT Poker & Racebook	\$0	\$0	\$0	\$7,212	\$23,304	\$30,516
831 Federal Highway Acquisition Holding, LLC (The Big Easy Casino)	0	0	0	0	0	0
Bonita-Ft Myers Corporation D/B/A Naples-Ft Myers Greyhound Track	0	0	0	0	0	0
Daytona Beach Kennel Club and Poker Room	0	0	0	19,793,063	75,205,800	94,998,863
831 Federal Highway Acquisition, LLC (The Big Easy Casino)	0	0	0	0	0	0
Jacksonville Kennel Club, Inc., d/b/a bestbet Jacksonville	0	0	0	0	0	0
Orange Park Kennel Club, Inc., d/b/a bestbet Orange Park	0	0	0	256,742	777,820	1,034,562
Investment Corporation of Palm Beach, d/b/a Palm Beach Kennel Club	0	0	0	49,577	160,877	210,454
Pensacola Greyhound Track	6,000	548	0	92,073	321,869	420,490
St. Petersburg Kennel Club, Inc. d/b/a Derby Lane	0	0	0	0	0	0
SOKC, LLC, d/b/a Sanford Orlando Kennel Club	0	0	0	0	0	0
Sarasota Kennel Club	0	0	0	0	0	0
Washington County Kennel Club, Inc., d/b/a Ebro Greyhound Park	0	0	0	0	0	0
West Flagler Associates, LTD., d/b/a Flagler Greyhound or Magic City Casino	0	0	0	0	0	0
Jacksonville Greyhound Racing, Inc. d/b/a bestbet St. Augustine, Inc.	0	0	0	0	0	0
Penn Sanford, LLC, d/b/a Sanford Orlando Kennel Club	0	0	0	0	0	0
License Acquisition, LLC, d/b/a Palm Beach Greyhound Racing	0	0	0	22,946	75,163	98,109
West Volusia Racing, Inc., d/b/a Orange City Racing and Card Club	0	0	0	1,657,425	6,461,807	8,119,232
Malbourne Greyhound Park, LLC	0	0	0	0	0	0
Total Greyhound Permittholders	\$6,000	\$548	\$0	\$21,879,038	\$83,026,640	\$104,912,226
Jai Alai Permittholders						
RB Jai Alai, LLC, d/b/a Orlando Events	\$12,800	\$0	\$0	(\$12,800)	\$0	\$0
Casino Miami, LLC d/b/a Miami Jai Alai	0	0	0	0	0	0
Dania Entertainment Center, LLC, d/b/a Dania Jai Alai	0	0	0	0	0	0
OBS Real Estate Holdings, LLC, d/b/a Ocala Gainesville Poker	0	0	0	0	0	0
Fronton Holdings, LLC, d/b/a Casino Ft. Pierce	0	0	0	0	0	0
West Flagler Associates d/b/a/ Summer Jai Alai	8,640	0	0	52,431	188,899	249,970
Dania Entertainment Center, LLC, d/b/a Dania Summer Jai Alai	32,960	0	711	396,330	1,310,191	1,740,192
West Flagler Associates d/b/a Magic City Jai Alai	8,640	0	0	20,573	90,996	120,209
Calder Race Course, Inc. (Calder Casino and Race Course)	28,160	0	0	(27,532)	2,122	2,750
West Flagler Associates d/b/a Edgewater Jai Alai	21,120	25,490	0	112,020	379,739	538,369
Total Jai Alai Permittholders	\$112,320	\$25,490	\$711	\$541,022	\$1,971,947	\$2,651,490
Thoroughbred Racing Permittholders						
Tampa Bay Downs, Inc (Tampa Bay Downs Thoroughbred Racing)	243,800	821,661	56,884	13,259,455	54,189,757	68,571,567
Gulfstream Park Racing Association, Inc. D/B/A Gulfstream Park Racing and Casino	343,200	3,441,799	281,854	45,805,770	194,521,468	244,394,091
Gulfstream Park Thoroughbred After Racing Program	40,800	110,466	206,094	4,201,148	17,493,677	22,052,185
Total Thoroughbred Permittholders	\$627,800	\$4,373,926	\$544,842	\$63,266,372	\$266,204,903	\$335,017,843
Harness Racing Permittholders						
PPI, Inc., d/b/a Isle Casino and Racing at Pompano Park	271,600	425,759	0	7,172,153	27,515,263	35,384,775
Quarter Horse Racing Permittholders						
Gretna Racing, LLC, d/b/a Creek Entertainment Gretna	\$0	\$0	\$0	\$0	\$0	\$0
Ocala Breeders' Sales Company, Inc.	0	0	0	0	0	0
South Florida Racing Association, LLC (Hialeah Park)	0	0	0	0	0	0
South Marion Real Estate Holdings, LLC (Oxford Downs)	0	0	0	0	0	0
Tampa Bay Downs, Inc.	0	0	0	0	0	0
Total Quarter Horse Permittholders	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL FOR ALL PERMITTHOLDERS	\$1,017,720	\$4,825,723	\$545,553	\$92,858,585	\$378,718,753	\$477,966,334

TOTAL STATE REVENUE FROM PERFORMANCES

	LIVE		SIMULCAST		ITW	ITW SIM	CHARITY PERFORMANCES		TOTAL TAXES AND FEES DUJE (A)
	Tax on Handle	Daily License Fee	Tax on Handle	Daily License Fee			Tax on Handle	Tax on Handle	
Greyhound Racing Permitholders									
TBD Entertainment, LLC, d/b/a Lucky's Cardroom and TGT Poker & Racebook	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
831 Federal Highway Acquisition Holding, LLC (The Big Easy Casino)	0	0	0	0	0	0	0	0	0
Naples-Ft Myers Greyhound Track	0	0	0	0	0	0	0	0	0
Daytona Beach Kennel Club and Poker Room	0	0	0	0	0	0	0	0	0
831 Federal Highway Acquisition, LLC (The Big Easy Casino)	0	0	0	0	0	0	0	0	0
Jacksonville Kennel Club, Inc., d/b/a bestbet Jacksonville	0	0	0	0	0	0	0	0	0
Orange Park Kennel Club, Inc., d/b/a bestbet Orange Park	0	0	0	0	0	0	0	0	0
Investment Corporation of Palm Beach, d/b/a Palm Beach Kennel Club	0	0	0	0	0	0	0	0	0
Pensacola Greyhound Track	0	0	548	6,000	0	0	0	0	6,548
St. Petersburg Kennel Club, Inc. d/b/a Derby Lane	0	0	0	0	0	0	0	0	0
SOCC, LLC, d/b/a Sanford Orlando Kennel Club	0	0	0	0	0	0	0	0	0
Sarasota Kennel Club	0	0	0	0	0	0	0	0	0
Washington County Kennel Club, Inc., d/b/a Ebro Greyhound Park	0	0	0	0	0	0	0	0	0
West Flagler Associates, LTD., d/b/a Flagler Greyhound or Magic City Casino	0	0	0	0	0	0	0	0	0
Jacksonville Greyhound Racing, Inc. d/b/a bestbet St. Augustine, Inc.	0	0	0	0	0	0	0	0	0
Palm Sanford, LLC, d/b/a Sanford Orlando Kennel Club	0	0	0	0	0	0	0	0	0
License Acquisition, LLC, d/b/a Palm Beach Greyhound Racing	0	0	0	0	0	0	0	0	0
West Volusia Racing, Inc., d/b/a Orange City Racing and Card Club	0	0	0	0	0	0	0	0	0
Melbourne Greyhound Park, LLC	0	0	0	0	0	0	0	0	0
Total Greyhound Permitholders	\$0	\$0	\$548	\$6,000	\$0	\$0	\$0	\$0	\$6,548
Jai Alai Permitholders									
RB Jai Alai, LLC, d/b/a Orlando Events	\$0	\$11,200	\$0	\$0	\$0	\$0	\$0	\$0	\$11,200
Casino Miami, LLC d/b/a Miami Jai Alai	0	0	0	0	0	0	0	0	0
Dania Entertainment Center, LLC, d/b/a Dania Jai Alai	0	0	0	0	0	0	0	0	0
OBS Real Estate Holdings, LLC, d/b/a Ocala Gainesville Poker	0	0	0	0	0	0	0	0	0
Fronton Holdings, LLC, d/b/a Casino Ft. Pierce	0	0	0	0	0	0	0	0	0
West Flagler Associates d/b/a Summer Jai Alai	0	8,640	0	0	0	0	0	0	8,640
Dania Entertainment Center, LLC, d/b/a Dania Summer Jai Alai	0	32,160	0	0	0	0	0	0	32,160
West Flagler Associates d/b/a Magic City Jai Alai	0	8,640	0	0	0	0	0	0	8,640
Calder Race Course, Inc. (Calder Casino and Race Course)	0	28,160	0	0	0	0	0	0	28,160
West Flagler Associates d/b/a Edgewater Jai Alai	0	21,120	0	0	25,490	0	0	0	46,610
Total Jai Alai Permitholders	\$0	\$109,920	\$0	\$0	\$25,490	\$0	\$0	\$0	\$137,810
Thoroughbred Racing Permitholders									
Tampa Bay Downs, Inc (Tampa Bay Downs Thoroughbred Racing)	\$68,098	\$79,000	\$14,054	\$157,500	\$207,284	\$532,225	\$7,300	\$1,065,461	
Gulfstream Park Racing Association, Inc. D/B/A Gulfstream Park Racing and Casino	172,791	158,000	148,739	176,500	596,294	2,523,975	8,700	3,784,999	
Gulfstream Park Thoroughbred After Racing Program	20,476	32,600	0	0	89,990	0	8,200	151,266	
Total Thoroughbred Permitholders	\$261,365	\$269,600	\$162,793	\$334,000	\$893,568	\$3,056,200	\$24,200	5,001,726	
Harness Racing Permitholders									
PPL, Inc., d/b/a Isle Casino and Racing at Pompano Park	\$8,158	\$89,600	\$33,947	\$182,000	\$32,175	\$351,479	\$0	\$697,359	
Quarter Horse Racing Permitholders									
Gretna Racing, LLC, d/b/a Creek Entertainment Gretna	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Ocala Breeders' Sales Company, Inc.	0	0	0	0	0	0	0	0	
South Florida Racing Association, LLC (Hialeah Park)	0	0	0	0	0	0	0	0	
South Marion Real Estate Holdings, LLC (Oxford Downs)	0	0	0	0	0	0	0	0	
Tampa Bay Downs, Inc.	0	0	0	0	0	0	0	0	
Total Quarter Horse Permitholders	\$269,523	\$469,120	\$197,288	\$522,000	\$951,233	\$3,407,679	\$26,600	\$5,843,443	
TOTAL FOR ALL PERMITHOLDERS									

(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

	ON-TRACK		INTERTRACK		TOTAL REGULAR HANDLE	ON-TRACK		INTERTRACK		TOTAL CHARITY SCHOLARSHIP HANDLE	TOTAL HANDLE
	Live	Simulcast	ITW	ITWS		Live	Simulcast	ITW	ITWS		
Greyhound Racing Permitholders											
TBD Entertainment, LLC, d/b/a Luckys Cardroom and TGT Poker & Racebook	\$0	\$23,754	\$0	\$6,762	\$30,516	\$0	\$0	\$0	\$0	\$0	\$30,516
831 Federal Highway Acquisition Holding, LLC (The Big Easy Casino)	0	0	0	0	0	0	0	0	0	0	0
Naples-FL Myers Greyhound Track	0	0	0	0	0	0	0	0	0	0	0
Daytona Beach Kennel Club and Poker Room	0	4,345,228	0	90,653,635	94,998,863	0	0	0	0	0	94,998,863
831 Federal Highway Acquisition, LLC (The Big Easy Casino)	0	0	0	0	0	0	0	0	0	0	0
Jacksonville Kennel Club, Inc., d/b/a besibet Jacksonville	0	732,909	0	301,653	1,034,562	0	0	0	0	0	1,034,562
Orange Park Kennel Club, Inc., d/b/a besibet Orange Park	0	210,454	0	0	210,454	0	0	0	0	0	210,454
Investment Corporation of Palm Beach, d/b/a Palm Beach Kennel Club	0	420,490	0	0	420,490	0	0	0	0	0	420,490
Pensacola Greyhound Track	0	0	0	0	0	0	0	0	0	0	0
St. Petersburg Kennel Club, Inc. d/b/a Derby Lane	0	0	0	0	0	0	0	0	0	0	0
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
Washington County Kennel Club, Inc., d/b/a Ebro Greyhound Park	0	0	0	0	0	0	0	0	0	0	0
West Flagler Associates, LTD., d/b/a Flagler Greyhound or Magic City Casino	0	0	0	0	0	0	0	0	0	0	0
Jacksonville Greyhound Racing, Inc. d/b/a besibet St. Augustine, Inc.	0	0	0	0	0	0	0	0	0	0	0
Penn Sanford, LLC, d/b/a Sanford Orlando Kennel Club	0	0	0	0	0	0	0	0	0	0	0
License Acquisition, LLC, d/b/a Palm Beach Greyhound Racing	0	98,109	0	0	98,109	0	0	0	0	0	98,109
West Volusia Racing, Inc., d/b/a Orange City Racing and Card Club	0	434,982	0	7,684,250	8,119,232	0	0	0	0	0	8,119,232
Melbourne Greyhound Park, LLC	0	0	0	0	0	0	0	0	0	0	0
Total Greyhound Permitholders	\$0	\$6,265,926	\$0	\$98,646,300	\$104,912,226	\$0	\$0	\$0	\$0	\$0	\$104,912,226
Jai Alai Permitholders											
RB Jai Alai, LLC, d/b/a Orlando Events	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Casino Miami, LLC d/b/a Miami Jai Alai	0	0	0	0	0	0	0	0	0	0	0
Dania Entertainment Center, LLC, d/b/a Dania Jai Alai	0	0	0	0	0	0	0	0	0	0	0
OBS Real Estate Holdings, LLC, d/b/a Ocala Gainesville Poker	0	0	0	0	0	0	0	0	0	0	0
Fronton Holdings, LLC, d/b/a Casino Ft. Pierce	0	0	0	0	0	0	0	0	0	0	0
West Flagler Associates d/b/a Summer Jai Alai	24,614	0	225,356	0	249,970	0	0	0	0	0	249,970
Dania Entertainment Center, LLC, d/b/a Dania Summer Jai Alai	580,084	0	1,121,643	0	1,701,727	13,249	0	25,216	0	38,465	1,740,192
West Flagler Associates d/b/a Magic City Jai Alai	6,341	0	113,868	0	120,209	0	0	0	0	0	120,209
Calder Race Course, Inc. (Calder Casino and Race Course)	1,138	0	1,612	0	2,750	0	0	0	0	0	2,750
West Flagler Associates d/b/a Edgewater Jai Alai	48,593	0	489,776	0	538,369	0	0	0	0	0	538,369
Total Jai Alai Permitholders	\$660,770	\$0	\$1,952,255	\$0	\$2,613,025	\$13,249	\$0	\$25,216	\$0	\$38,465	\$2,651,490
Thoroughbred Racing Permitholders											
Tampa Bay Downs, Inc (Tampa Bay Downs Thoroughbred Racing)	\$14,798,689	\$2,810,679	\$14,720,964	\$31,092,895	\$63,423,237	\$1,692,210	\$181,560	\$1,680,183	\$1,594,377	\$5,148,330	\$68,571,567
Gulfstream Park Racing Association, Inc. D/B/A Gulfstream Park Racing and Casino	34,558,242	29,747,749	34,514,420	123,758,383	222,578,794	7,011,317	2,637,286	3,538,956	8,627,738	21,815,297	244,394,091
Gulfstream Park Thoroughbred After Racing Program	4,095,150	0	5,060,201	0	9,155,351	1,207,685	2,312,894	1,333,864	8,042,391	12,896,834	22,052,185
Total Thoroughbred Permitholders	\$53,452,091	\$32,568,428	\$54,295,585	\$154,851,278	\$295,157,382	\$9,911,212	\$5,131,740	\$6,563,003	\$18,264,506	\$39,860,461	\$335,017,843
Harness Racing Permitholders											
PPI, Inc., d/b/a Isle Casino and Racing at Pompano Park	\$1,631,555	\$6,789,315	\$1,099,530	\$25,864,375	\$35,384,775	\$0	\$0	\$0	\$0	\$0	\$35,384,775
Quarter Horse Racing Permitholders											
Gretna Racing, LLC, d/b/a Creek Entertainment Gretna	\$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)	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
Tampa Bay Downs, Inc.	0	0	0	0	0	0	0	0	0	0	0
Total Quarter Horse Permitholders	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL FOR ALL PERMITHOLDERS	\$55,744,416	\$45,613,689	\$57,347,370	\$279,361,953	\$438,067,408	\$9,924,461	\$5,131,740	\$6,578,219	\$18,264,506	\$39,898,926	\$477,966,334

CHARITY AND SCHOLARSHIP PERFORMANCES

Each permitholder may operate up to five 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 \$576,376 was paid to charitable organizations during Fiscal Year 2021/2022, 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	\$273,806
Jai Alai Permitholders	13,396
Total For 2021/2022 Fiscal Year	\$287,202

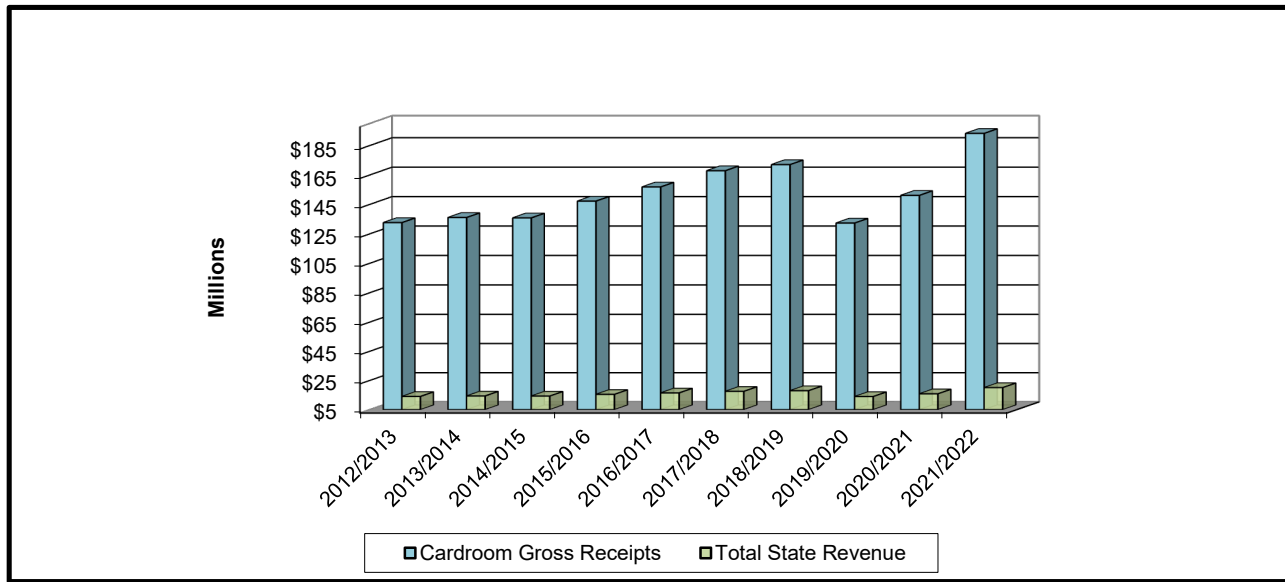
In harness and quarterhorse racing, abandoned winning tickets are paid to the respective breeders' associations. Abandoned winning tickets from thoroughbred horse racing are retained by the permitholder.

CARDROOM COMPARATIVE DATA

During Fiscal Year 2021/2022, there were 27 permitholders that obtained a cardroom license. Of those, 24 operated at pari-mutuel facilities located throughout the state. The number of cardroom tables increased from 782 in Fiscal Year 2020/2021, to 829 in Fiscal Year 2021/2022. Table fees increased from \$782,000 to \$829,000 this fiscal year. Cardroom gross receipts increased from \$151,179,359 to \$193,312,334 and the gross receipts tax increased from \$15,117,936 to \$19,331,234 this fiscal year. The overall result was an increase in total state revenue from \$15,899,936 to \$20,160,234 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 2022, the Commission distributed approximately \$2,416,404 to the counties/municipalities from cardroom gross receipts taxes.

CARDROOM GROSS RECEIPTS AND TOTAL STATE REVENUE FISCAL YEARS 2012/2013 THROUGH 2021/2022



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
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%
2021/2022	\$193,312,344	\$19,331,234	\$829,000	\$20,160,234	10.43%

^(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 2021/2022		County / Municipality	Gross Receipts	Tournament Gross Receipts	Total Gross Receipts	Gross Receipts Tax (A)	Table Fees Collected (B)	Total Taxes and Fees
Greyhound Permitholders								
	Daytona Beach Kennel Club and Poker Room	Volusia	\$10,601,119	\$325,308	\$10,926,427	\$1,092,643	\$46,000	\$1,138,643
	St. Petersburg Kennel Club, Inc., d/b/a Derby Lane	Pinellas	10,138,893	669,128	10,808,021	1,080,802	59,000	1,139,802
	Washington County Kennel Club, Inc., d/b/a Ebro Greyhound Park	Washington	4,666,210	271,950	4,938,160	493,816	25,000	518,816
	West Flagler Associates, LTD., d/b/a Magic City Casino	Dade	8,080,360	300	8,080,660	808,066	25,000	833,066
	Jacksonville Kennel Club, Inc., d/b/a Bestbet Jacksonville	Duval	30,235,827	758,373	30,994,200	3,099,420	88,000	3,187,420
	831 Federal Highway Acquisition, LLC (The Big Easy Casino)	City of Hallandale	6,476,029	17,625	6,493,654	649,365	30,000	679,365
	Melbourne Greyhound Park	Brevard	7,086,556	290,655	7,377,211	737,721	38,000	775,721
	Naples-Ft. Myers Greyhound Track	Lee	11,213,049	417,865	11,630,914	1,163,091	37,000	1,200,091
	Orange Park Kennel Club, Inc., d/b/a Bestbet Orange Park	Town of Orange Park	15,344,221	179,235	15,523,456	1,552,346	37,000	1,589,346
	Investment Corporation of Palm Beach, d/b/a Palm Beach Kennel Club	Palm Beach	16,092,077	880,172	16,972,249	1,697,225	67,000	1,764,225
	Pensacola Greyhound Track	Escambia	4,061,731	106,200	4,167,931	416,793	20,000	436,793
	Sarasota Kennel Club	Sarasota	5,676,171	1,046,197	6,722,368	672,237	30,000	702,237
	Bayard Raceways, Inc., d/b/a St. Johns Greyhound Park	St. Johns	0	0	0	0	49,000	49,000
	TBD Entertainment, LLC, d/b/a Lucky's Cardroom and TGT Poker & Racebook	Hillsborough	3,121,795	179,784	3,301,579	330,158	15,000	345,158
	West Volusia Racing, Inc., d/b/a Orange City Racing and Card Club	City of Orange City	15,250,505	112,555	15,363,060	1,536,306	40,000	1,576,306
	Total Greyhound Permitholders		\$148,044,543	\$5,255,347	\$153,299,890	\$15,329,989	\$606,000	\$15,935,989
Jai Alai Permitholders								
	Dania Jai Alai	Broward	\$2,748,222	\$456,276	\$3,204,498	\$320,450	\$21,000	\$341,450
	Fronton Holdings, LLC, d/b/a Ft. Pierce Jai Alai & Poker	St. Lucie	1,074,029	0	1,074,029	107,403	1,000	108,403
	Casino Miami, LLC	Dade	2,029,905	29,079	2,058,984	205,898	18,000	223,898
	Caldor Casino and Race Course	Dade	830,806	0	830,806	83,061	8,000	91,061
	OBS Real Estate Holdings, LLC, d/b/a Ocala Gainesville Poker and Jai Alai	Marion	1,376,210	53,960	1,430,170	143,017	14,000	157,017
	Total Jai Alai Permitholders		\$8,058,972	\$539,315	\$8,598,287	\$859,829	\$62,000	\$921,829
Thoroughbred Permitholders								
	Gulfstream Park Racing and Casino	City of Hallandale	\$0	\$0	\$0	\$0	\$1,000	\$1,000
	Tampa Bay Downs, Inc.	Hillsborough	4,234,969	480,986	4,715,955	471,596	29,000	500,596
	Total Thoroughbred Permitholders		\$4,234,969	\$480,986	\$4,715,955	\$471,596	\$30,000	\$501,596
Harness Permitholder								
	Isle Casino and Racing at Pompano Park	Broward	\$7,750,720	\$929,127	8,679,847	\$867,985	\$58,000	\$925,985
Quarter Horse Permitholders								
	Hamilton Down Horsetrack, LLC, d/b/a Hamilton Downs	Hamilton	\$0	\$0	\$0	\$0	\$1,000	\$1,000
	Gretna Racing, LLC, d/b/a Creek Entertainment Gretna	City of Gretna	1,741,718	294	1,742,012	174,201	15,000	189,201
	South Florida Racing Association, LLC, d/b/a Hialeah Park	City of Hialeah	6,422,766	0	6,422,766	642,277	26,000	668,277
	South Marion Real Estate Holdings, LLC, d/b/a Oxford Downs	Marion	9,263,540	590,047	\$9,853,587	985,359	31,000	1,016,359
	Total Quarter Horse Permitholders		\$17,428,024	\$590,341	\$18,018,365	\$1,801,837	\$73,000	1,874,837
	TOTAL FOR ALL PERMITHOLDERS		\$185,517,228	\$7,795,116	\$193,312,344	\$19,331,234	\$829,000	\$20,160,234

(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 2021/2022.

SLOT COMPARATIVE DATA

During Fiscal Year 2021/2022, the total amount wagered by patrons was \$9,663,257,046 and total net slot revenue was \$688,146,107. As a result, the total slot taxes paid to the state was \$240,851,138, a 26 percent increase from the previous state fiscal year. Slot taxes are transferred to the Florida Department of Education. A total of \$20,250,000 was collected in annual slot license fees, including the Compulsive or Addictive Gambling Prevention Program Fee, per Section 551.118(3), Florida Statutes, and deposited in the Division of Pari-Mutuel Wagering Trust Fund. For further details, see the Summary of State Revenue From Pari-Mutuel, Cardroom, Slot Activity, and Indian Gaming Compact (page 32) of this report.

HISTORICAL SLOT FACILITY ACTIVITY		
Fiscal Year	Total Amount Wagered	Total State Tax Revenue
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
2021/2022	\$9,663,257,046	\$240,851,138

FISCAL YEAR 2021/2022								
	Gulfstream Park Racing and Casino 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	Magic City Casino Operations Began 10/15/2009	Calder Casino and Race Course Operations Began 1/22/2010	Casino Miami Operations Began 1/23/2012	Hialeah Park Casino Operations Began 8/14/2013	Casino at Dania Beach Operations Began 2/20/2014
Average Number of Machines	477	723	1,106	721	1,050	979	782	739
Number of Operating Days	365	365	365	365	365	365	365	365
Average Daily Revenue per Machine	\$317	\$161	\$300	\$463	\$265	\$280	\$351	\$169
Amount Wagered	\$906,843,138	\$685,944,976	\$1,476,798,055	\$1,999,209,377	\$1,477,458,464	\$1,598,545,576	\$1,608,795,309	\$731,317,465
Amount Won By Patrons	\$631,784,953	\$631,077,934	\$1,339,055,428	\$1,869,416,997	\$1,348,397,084	\$1,474,239,070	\$1,498,972,484	\$670,313,096
Promotional Credits	\$19,835,941	\$12,343,015	\$16,753,213	\$8,033,230	\$27,756,343	\$24,444,426	\$9,741,373	\$15,418,564
30-Day Unclaimed Tickets	\$56,835	\$44,763	\$193,419	\$40,902	\$48,366	\$199,518	\$47,410	\$35,447
Winnings Withheld	\$0	\$0	\$12,859	\$37,572	\$69,651	\$0	\$0	\$30,155
Net Slot Machine Revenue	\$55,279,079	\$42,568,790	\$121,195,693	\$121,837,624	\$101,423,054	\$100,061,598	\$100,128,863	\$45,651,408
State Tax Revenue ⁽¹⁾	\$19,347,678	\$14,899,076	\$42,418,493	\$42,643,168	\$35,498,069	\$35,021,559	\$35,045,102	\$15,977,993
Permit Holder Revenue	\$35,931,401	\$27,669,714	\$78,777,200	\$79,194,456	\$65,924,985	\$65,040,039	\$65,063,761	\$29,673,415
Total State Revenue as a Percent of Amount Wagered	2.13%	2.17%	2.87%	2.13%	2.40%	2.19%	2.18%	2.18%

(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.

FINANCIAL STATEMENTS

DIVISION OF PARI-MUTUEL WAGERING
SUMMARY OF STATE REVENUE FROM PARI-MUTUEL, CARDROOM,
SLOT ACTIVITIES, AND INDIAN GAMING COMPACT
FISCAL YEAR 2021/2022

State Revenue From Regular Performances	
Tax on Attendance	\$ 17,663
Daily License Fees	1,017,720
Tax on Handle	4,825,721
State Revenue From Pari-Mutuel Performances ⁽¹⁾	\$ 5,861,104
Other State Revenue	
Occupational Licenses	\$ 347,065
Fingerprint Fees	165,461
Escheated Tickets ⁽²⁾	287,202
Racing Scholarship Funds ⁽²⁾	0
PMW Trust Fund - Drug Fines	16,500
Miscellaneous Revenue	73,831
General Revenue Fund - Other Fines	0
Other State Revenue	\$ 890,058
Total Pari-Mutuel State Revenue	\$ 6,751,163
State Revenue From Cardrooms	
Table Fees	\$ 829,000
Gross Receipts ⁽³⁾	19,314,265
Occupational Licenses	144,015
Total State Revenue From Cardrooms	\$ 20,287,279
State Revenue From Slots	
Compulsive/Addictive Gambling Fee ⁽⁴⁾	\$ 2,250,000
Facility License Fee ⁽⁴⁾	18,000,000
Slot Taxes ⁽⁵⁾	240,851,138
Fingerprint Fees	20,661
Occupational Licenses	288,592
Miscellaneous Revenue	3,574
Miscellaneous Fines	2,250
Total State Revenue From Slots	\$ 261,416,215
Total State Revenue Generated From Pari-Mutuel, Cardroom, and Slots	\$ 288,454,657
State Revenue From Indian Gaming Compact	
Indian Gaming Compact ⁽⁶⁾	\$ 187,500,000
Indian Gaming Compact Reimbursements	210,650
Total State Revenue From Indian Gaming Compact	\$ 187,710,650
TOTAL STATE REVENUE GENERATED	\$ 476,165,307

(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 with Calder paying twice in the fiscal year.

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

(6) Indian Gaming Compact payments are deposited into the General Revenue Fund. In October 2021 - February 2022, the Seminole Tribe of Florida made revenue share payments associated with the 2021 Compact.

**DEPARTMENT OF BUSINESS & PROFESSIONAL REGULATION
DIVISION OF PARI-MUTUEL WAGERING
BALANCE SHEET
SPECIAL REVENUE FUND
FOR FISCAL YEAR ENDED JUNE 30, 2022**

		<u>2022</u>		<u>2021</u>
ASSETS				
Cash with State Treasurer	\$	7,634,908	\$	1,690,422
Investments at cost		19,503,157		11,406,729
Accounts receivable		506,484		240,901
Taxes receivable		20,413,086		20,554,661
Allowance for uncollectibles		(410,630)		(171,274)
Interest receivable		16,723		8,395
		<u>-</u>		<u>31,989</u>
TOTAL ASSETS	\$	<u>47,663,729</u>	\$	<u>33,761,825</u>
LIABILITIES & FUND EQUITY				
Liabilities:				
Accounts payable	\$	161,643	\$	240,408
Accrued salaries		132,023		127,801
Due to other funds		315,911		1,753,918
Due to other state agencies		19,253,238		19,562,261
Due to general revenue		714,902		295,983
Compensated absences		<u>-</u>		<u>2,812</u>
Total Liabilities		<u>20,577,717</u>		<u>21,983,183</u>
Fund Equity				
Unreserved		<u>27,086,012</u>		<u>11,778,643</u>
Total Fund Equity		<u>27,086,012</u>		<u>11,778,643</u>
TOTAL LIABILITIES & FUND EQUITY	\$	<u>47,663,729</u>	\$	<u>33,761,825</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, 2022**

	FINAL BUDGET	2022 ACTUAL	VARIANCE	2021 ACTUAL
REVENUES:				
Fees, Charges, Commissions and Sales	\$ 2,227,000	\$ 22,570,395	\$ 20,343,395	\$ 20,617,350
Licenses and Permits	500,000	491,277	(8,723)	516,193
Taxes	171,000,000	255,363,974	84,363,974	190,844,011
Fines, Forfeits, Judgments and Settlements	75,000	6,701	(68,299)	63,120
Interest and Dividends, Net	55,000	122,050	67,050	131,700
Refunds	260,000	211,964	(48,036)	262,296
Miscellaneous Receipts	170,000	102,055	(67,945)	183,983
Total Revenues	174,287,000	278,868,417	104,581,417	212,618,651
EXPENDITURES				
CURRENT OPERATING				
Salaries	7,659,571	6,828,291	831,280	6,902,636
Other Personal Services	1,496,349	677,501	818,848	730,638
Other Operating Expenditures	928,995	764,037	164,958	711,410
Operation of Motor Vehicles	87,743	87,717	26	35,768
Risk Management	122,468	122,468	-	79,025
State Attorney-Slots	-	-	-	-
PMW Lab Services	1,916,000	1,780,040	135,960	2,266,000
PMW Compliance System	296,476	246,476	50,000	246,476
Tr/DMS/HR SVCS/STW Contract	51,386	51,386	-	55,891
Cardroom Tax Distribution	2,000,000	1,889,742	110,258	1,654,901
Other Contracted Services	52,228	26,869	25,359	29,753
Compulsive Gambling Prevention	1,250,000	1,250,000	-	1,250,000
Racing Animal Med Research	100,000	100,000	-	117,905
OPERATING CAPITAL OUTLAY	23,895	-	23,895	8,604
Acquisition of Motor Vehicles	80,002	57,783	22,219	39,090
Assessment for Fingerprinting	600,000	340,948	259,052	433,643
Service Charge to General Revenue	3,100,000	3,293,594	(193,594)	2,381,629
Refunds	58,000	15,493	42,507	35,162
Transfer to FDLE Slots Investigation	-	-	-	-
Transfers to Other Funds	251,619,955	242,378,495	9,241,460	180,261,763
Transfers to General Revenue	13,700,000	5,000,000	8,700,000	10,000,000
Total Expenditures	285,143,068	264,910,840	20,232,228	207,240,293
Excess (Deficiency) of Revenues Over (Under) Expenditures	(110,856,068)	13,957,577	84,349,190	5,378,358
FUND BALANCE JULY 1, 2021	(93,048,175)	8,648,992	3,004,083	3,280,173
FUND BALANCE JUNE 30, 2022	(203,904,243)	22,606,569	87,353,273	8,658,531

The financial statements and notes are for informational purposes only.

**CARDROOM, PARI-MUTUEL, AND
SLOT STATUTE MATRIX**

SUMMARY OF PARI-MUTUEL HANDLE DISTRIBUTION

STATUTE TOPIC	GREYHOUND	JAI ALAI	THOROUGHBRED	HARNESS	QUARTER HORSE
FEES					
Daily License Fees On Live / On-track Handle	No live Greyhound racing permitted in Florida <u>550.01215(1)(b)(1), 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	No live Greyhound racing permitted in Florida <u>550.01215(1)(b)(1), F.S.</u>	Paid to the state of Florida. <u>550.1645(2), F.S.</u>	Retained by permit holder. <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 Respectful Breeders Association. <u>550.26165(1) and 550.2633(2)(b), 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	No live Greyhound racing permitted in Florida <u>550.01215(1)(b)(1), F.S.</u>	Effective July 1, 2000, a permit holder 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 permit holders 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 permit holders 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 permit holders 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 permit holders 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) through 550.3551(3)(c), F.S.</u>	Allows permit holders 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) through 550.3551(3)(c), F.S.</u>

This matrix represents a summary of 2021 Statutes. Please refer to the cite noted by statutory 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 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. and 550.0951(3)(c)1., F.S.</u></p> <p>0.5% of intertrack simulcast handle, if the guest is located outside market area of host and within thoroughbred track conducting a live meet. <u>550.0951(3)(c)1., F.S.</u></p> <p>3.9% of 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 550.09515(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 simulcast handle, if guest track is a thoroughbred from host track. <u>550.09515(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 550.09515(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>No live Greyhound racing permitted in Florida <u>550.04215(1)(b)(1), 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 2021 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>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 2021 Statutes. Please refer to the cite noted by statutory topic for specific language governing pari-mutuel wagering.

SUMMARY OF CARDROOM DISTRIBUTION

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 2021 Statutes. Please refer to the cite noted by statutory language governing operation of cardrooms.

SUMMARY OF SLOT DISTRIBUTION

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(1), 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 2021 Statutes. Please refer to the cite noted by statutory topic for specific language governing slot operations.