

**RCW 67.16.105 Gross receipts—Commission's percentage—**

**Distributions.** (1) Licensees of race meets that are nonprofit in nature and are of ten days or less are exempt from payment of a parimutuel tax.

(2) Licensees that do not fall under subsection (1) of this section must withhold and pay to the commission daily for each authorized day of parimutuel wagering the following applicable percentage of all daily gross receipts from its in-state parimutuel machines:

(a) If the gross receipts of all its in-state parimutuel machines are more than fifty million dollars in the previous calendar year, the licensee must withhold and pay to the commission daily 1.30 percent of the daily gross receipts; and

(b) If the gross receipts of all its in-state parimutuel machines are fifty million dollars or less in the previous calendar year, the licensee must withhold and pay to the commission daily 1.803 percent of the daily gross receipts.

(3) (a) In addition to those amounts in subsection (2) of this section, a licensee must forward one-tenth of one percent of the daily gross receipts of all its in-state parimutuel machines to the commission for payment to those nonprofit race meets as set forth in RCW 67.16.130 and subsection (1) of this section, but the percentage may not be charged against the licensee.

(b) Payments to nonprofit race meets under this subsection must be distributed on a per-race-day basis and used only for purses at racetracks that have been operating under RCW 67.16.130 and subsection (1) of this section in 2010 or for the five consecutive years immediately preceding the year of payment.

(c) As provided in this subsection, the commission must distribute funds up to fifteen thousand eight hundred dollars per race day from funds generated under this subsection (3).

(4) Beginning July 1, 1999, at the conclusion of each authorized race meet, the commission must calculate the mathematical average daily gross receipts of parimutuel wagering that is conducted only at the physical location of the live race meet at those race meets of licensees with gross receipts of all their in-state parimutuel machines of more than fifty million dollars. Such calculation shall include only the gross parimutuel receipts from wagering occurring on live racing dates, including live racing receipts and receipts derived from one simulcast race card that is conducted only at the physical location of the live racing meet, which, for the purposes of this subsection, is "the handle." If the calculation exceeds eight hundred eighty-six thousand dollars, the licensee must within ten days of receipt of written notification by the commission forward to the commission a sum equal to the product obtained by multiplying 0.6 percent by the handle. Sums collected by the commission under this subsection must be forwarded on the next business day following receipt thereof to the state treasurer to be deposited in the fair fund created in RCW 15.76.115. [2011 c 12 s 1; 2010 c 39 s 1; 2004 c 246 s 7; 2003 1st sp.s. c 27 s 1; 1998 c 345 s 6; 1997 c 87 s 3; 1995 c 173 s 2; 1994 c 159 s 2; 1993 c 170 s 2; 1991 c 270 s 6; 1987 c 347 s 4; 1985 c 146 s 7; 1982 c 32 s 3; 1979 c 31 s 6.]

**Effective date—2011 c 12:** "This act is necessary for the immediate preservation of the public peace, health, or safety, or

support of the state government and its existing public institutions, and takes effect immediately [April 5, 2011]." [2011 c 12 s 3.]

**Effective date—2004 c 246:** See note following RCW 67.16.270.

**Effective date—2003 1st sp.s. c 27:** "This act takes effect January 1, 2004." [2003 1st sp.s. c 27 s 2.]

**Severability—Effective date—Contingent effective date—1998 c 345:** See notes following RCW 15.04.090.

**Findings—Purpose—Report by joint legislative audit and review committee—Severability—Effective date—1997 c 87:** See notes following RCW 67.16.200.

**Intent—1995 c 173:** "It is the intent of the legislature that one-half of the money being paid into the Washington thoroughbred racing fund continue to be directed to enhanced purses, and that one-half of the money being paid into the fund continue to be deposited into an escrow or trust account and used for the construction of a new thoroughbred racing facility in western Washington." [1995 c 173 s 1.]

**Effective date—1995 c 173:** "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately [May 1, 1995]." [1995 c 173 s 3.]

**Intent—1994 c 159:** "It is the intent of the legislature to terminate payments into the Washington thoroughbred racing fund from licensees of nonprofit race meets from March 30, 1994, until June 1, 1995, and to provide that one-half of moneys that otherwise would have been paid into the fund be directed to enhanced purses and one-half of moneys be deposited in an escrow or trust account and used solely for construction of a new thoroughbred racetrack facility in western Washington." [1994 c 159 s 1.]

**Effective date—1994 c 159:** "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately [March 30, 1994]." [1994 c 159 s 4.]

**Intent—1993 c 170:** "It is the intent of the legislature that one-half of those moneys that would otherwise have been paid into the Washington thoroughbred racing fund be retained for the purpose of enhancing purses, excluding stakes purses, until that time as a permanent thoroughbred racing facility is built and operating in western Washington. It is recognized by the Washington legislature that the enhancement in purses provided in this legislation will not directly benefit all racetracks in Washington. It is the legislature's intent that the horse racing commission work with the horse racing community to ensure that this opportunity for increased purses will not inadvertently injure horse racing at tracks not directly benefiting from this legislation." [1993 c 170 s 1.]

**Effective date—1993 c 170:** "This act is necessary for the immediate preservation of the public peace, health, or safety, or

support of the state government and its existing public institutions,  
and shall take effect immediately [April 30, 1993]." [1993 c 170 s 3.]

**Severability—1985 c 146:** See note following RCW 67.16.010.

**Severability—1982 c 32:** See note following RCW 67.16.020.