

- Home
- Senate
- House
- Citator
- Statutes, Constitution, & Laws of Florida
- Florida Statutes
- Search Statutes
- Search Tips
- Florida Constitution
- Laws of Florida
- Legislative & Executive Branch Lobbyists
- Information Center
- Joint Legislative Committees & Other Entities
- Historical Committees
- Florida Government Efficiency Task Force
- Legislative Employment
- Legistore
- Links

The 2016 Florida Statutes

<p><u>Title XXXIII</u> REGULATION OF TRADE, COMMERCE, INVESTMENTS, AND SOLICITATIONS</p>	<p><u>Chapter 550</u> PARI-MUTUEL WAGERING</p>	<p><u>View Entire Chapter</u></p>
--	--	---

550.1625 Dogracing; taxes. –

(1) The operation of a dog track and legalized pari-mutuel betting at dog tracks in this state is a privilege and is an operation that requires strict supervision and regulation in the best interests of the state. Pari-mutuel wagering at dog tracks in this state is a substantial business, and taxes derived therefrom constitute part of the tax structures of the state and the counties. The operators of dog tracks should pay their fair share of taxes to the state; at the same time, this substantial business interest should not be taxed to such an extent as to cause a track that is operated under sound business principles to be forced out of business.

(2) A permitholder that conducts a dograce meet under this chapter must pay the daily license fee, the admission tax, the breaks tax, and the tax on pari-mutuel handle as provided in s. [550.0951](#) and is subject to all penalties and sanctions provided in s. [550.0951\(6\)](#).

History.—s. 21, ch. 92-348; s. 54, ch. 2000-154.

Interpreter Services for the Hearing Impaired

