

By: Alonzo

H.B. No. 3667

A BILL TO BE ENTITLED

AN ACT

relating to a refund of state taxes for a horse racing or greyhound association that offers enhanced purses.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Article 4, Texas Racing Act (Article 179e, Vernon's Texas Civil Statutes), is amended by adding Section 4.07 to read as follows:

Sec. 4.07. REFUND OF TAXES FOR ASSOCIATION OFFERING ENHANCED PURSES. (a) In this section, "purse enhancement" means the amount in any calendar year by which the total amount of all purses offered by an association exceeds the total amount of all purses offered by the association in 2014.

(b) Subject to the limitations and conditions prescribed by this section, an association is eligible for a refund of the following taxes paid to this state:

(1) sales and use taxes imposed under Chapter 151, Tax Code;

(2) franchise taxes imposed under Chapter 171, Tax Code;

(3) mixed beverage taxes imposed under Chapter 183, Tax Code; and

(4) the state's portion of the simulcast pari-mutual pool under Sections 6.091(a)(1) and (2) of this Act.

(c) The amount of the refund is equal to the lesser of the

1 purse enhancement offered by the association during the preceding
2 calendar year or the total amount of the taxes described by
3 Subsection (b) of this section paid to this state by the association
4 during that year.

5 (d) Before claiming a refund under this section, the
6 association must make a written request to the commission for
7 certification of the purse enhancement offered by the association
8 during the preceding calendar year. The commission shall issue the
9 certification not later than the 30th day after the date the
10 commission receives the request from the association.

11 (e) An association must apply to the comptroller for a
12 refund under this section on a form prescribed by the comptroller.
13 The association must include in the application the certification
14 received from the commission under Subsection (d) of this section.

15 (f) The comptroller shall issue a refund under this section
16 to an eligible association not later than the 90th day after the
17 date the comptroller receives the application for the refund.

18 SECTION 2. This Act applies only to purses offered by a
19 person licensed under the Texas Racing Act (Article 179e, Vernon's
20 Texas Civil Statutes), on or after January 1, 2015, and taxes paid
21 to the state by that person on or after January 1, 2015.

22 SECTION 3. This Act takes effect immediately if it receives
23 a vote of two-thirds of all the members elected to each house, as
24 provided by Section 39, Article III, Texas Constitution. If this
25 Act does not receive the vote necessary for immediate effect, this
26 Act takes effect September 1, 2015.