

September 2002

RACING-RELATED REVENUE COLLECTIONS

North Dakota Century Code Section 53-06.2-11 levies the following taxes on racing-related activities:

For each live race or simulcast program on win, place, and show parimutuel pools:

- One-half of 1 percent is deposited in the breeders' fund;
- One-half of 1 percent is deposited in the purse fund; and
- 2 percent is deposited in the general fund.

For each live race or simulcast program for daily double, quinella, exacta, trifecta, or other wager combining two or more horses for winning

payoffs in a pool:

- One-half of 1 percent is deposited in the breeders' fund;
- One-half of 1 percent in the purse fund;
- One-half of 1 percent in the promotion fund; and
- 2.5 percent in the general fund.

Unclaimed tickets and breakage from each live race or simulcast program are deposited in the promotion fund.

The following schedule details racing-related tax collections deposited in the various funds since 1993:

Biennium	General Fund	Breeders' Fund	Purse Fund	Promotion Fund	Total
1993-95	\$331,373	\$63,093	\$59,534	\$126,412	\$580,412
1995-97	235,521	58,683	56,605	183,326	534,135
1997-99	614,566	136,088	136,485	331,237	1,218,376
1999-2001	7,074,385	1,539,094	1,539,354	2,827,063	12,979,896
Fiscal year 2002	3,663,937	670,355	670,365	1,190,631	6,195,288
Total 1993-2002	\$11,919,782	\$2,467,313	\$2,462,343	\$4,658,669	\$21,508,107