

## 2023 Kansas Statutes

- 74-8823. Tax on parimutuel wagering.** (a) There is hereby imposed a tax on the gross sum wagered by the parimutuel method as follows:
- (1) Of the total daily takeout from parimutuel pools for live horse races conducted in this state, a tax at the rate of 3/18;
  - (2) except as provided by subsection (a)(3), for live greyhound races conducted in this state at a racetrack facility for the racing of only greyhounds:
    - (A) During the first four years when racing with parimutuel wagering is conducted at such facility, a tax at the rate of 3/18 of the total daily takeout from parimutuel pools for live greyhound races; and
    - (B) thereafter, from parimutuel pools for each live greyhound performance, a tax at the rate of 3/18 of the first \$400,000 wagered, 4/18 of the next \$200,000 wagered and 5/18 of any amounts wagered exceeding \$600,000;
  - (3) for live greyhound races conducted in this state at a dual racetrack facility or at a racetrack facility owned by a licensee whose license authorizes the construction of a dual racetrack facility:
    - (A) During the first seven years when racing with parimutuel wagering is conducted at such facility, a tax at the rate of 3/18 of the total daily takeout from parimutuel pools for live greyhound races; and
    - (B) thereafter, from parimutuel pools for each live greyhound performance, a tax at the rate of 3/18 of the first \$600,000 wagered, 4/18 of the next \$200,000 wagered and 5/18 of any amounts wagered exceeding \$800,000;
  - (4) of the total daily takeout from amounts wagered in this jurisdiction on simulcast races displayed in this state, a tax at the rate of 3/18; and
  - (5) of the total amount wagered on historical horse races, a tax at the rate of 3%.
- (b) The tax imposed by this section shall be no less than 3% nor more than 6% of the total money wagered each day at a racetrack facility.
- (c) The tax imposed by this section shall be remitted to the commission by each organization licensee by the next business day following the day on which the wagers took place. The commission shall remit any such tax moneys received to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury to the credit of the state racing fund created by K.S.A. 74-8826, and amendments thereto, except as provided by K.S.A. 74-8838, and amendments thereto.
- (d) The commission shall audit and verify that the amount of tax received from each organization licensee hereunder is correct.
- (e) Nothing in this section shall be construed to impose any tax on amounts wagered on electronic gaming machine games operated pursuant to the Kansas expanded lottery act.

**History:** L. 1987, ch. 112, § 23; L. 1992, ch. 27, § 10; L. 1993, ch. 79, § 1; L. 2001, ch. 5, § 347; L. 2007, ch. 110, § 50; L. 2022, ch. 91, § 40; July 1.