

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 2191 Session of
1976

INTRODUCED BY TRELLO, MISCEVICH AND ABRAHAM, MARCH 9, 1976

REFERRED TO COMMITTEE ON STATE GOVERNMENT, MARCH 9, 1976

AN ACT

1 Amending the act of December 22, 1959 (P.L.1978, No.728),
2 entitled, as amended, "An act providing for and regulating
3 harness racing with pari-mutuel wagering on the results
4 thereof; creating the State Harness Racing Commission as a
5 departmental administrative commission within the Department
6 of Agriculture and defining its powers and duties; providing
7 for the establishment and operation of harness racing plants
8 subject to local option; imposing taxes on revenues of such
9 plants; disposing of all moneys received by the commission
10 and all moneys collected from the taxes; authorizing
11 penalties; and making appropriations," prohibiting the
12 charging of an admission fee and further providing for the
13 State admission tax.

14 The General Assembly of the Commonwealth of Pennsylvania
15 hereby enacts as follows:

16 Section 1. Subsection (a) of section 6, act of December 22,
17 1959 (P.L.1978, No.728) commonly referred to as the Harness
18 Racing Act is amended to read:

19 Section 6. State Admission Tax.--(a) Every corporation
20 holding a harness horse race meeting pursuant to this act shall
21 collect, [in addition to the admission price of tickets sold or
22 otherwise disposed of,] for each such meeting held by such
23 corporation, a tax [equivalent to five per centum of such
24 admission price,] of fifteen cents on every person admitted,

1 which tax is hereby imposed. In case of failure to collect such
2 tax, the same shall be imposed upon the corporation holding the
3 race meeting. Such tax shall be paid to the Department of
4 Revenue within ten days after the close of each such race
5 meeting. The amounts so collected shall be paid into the State
6 Treasury to the credit of the State Harness Racing Fund. Before
7 any corporation liable to pay the tax hereby imposed shall hold
8 any race meeting, or exercise any of the powers conferred by
9 this act, it or he shall pay all taxes theretofore due, and
10 shall file a statement with the Department of Revenue containing
11 the name of the place and stating the time when such races are
12 to be held.

13 Nothing in this section shall apply to a race meeting
14 conducted by any State, county, or other agricultural
15 association.

16 No corporation shall charge an admission fee to a race
17 meeting.

18 * * *

19 Section 2. This act shall take effect immediately.