

MINUTES OF THE HOUSE COMMITTEE ON FEDERAL & STATE AFFAIRS

The meeting was called to order by CHAIRMAN MILLER at _____
Chairperson

1:30 a.m./p.m. on February 11, 1987 in room 526S of the Capitol.

All members were present except:

Representative Sam Roper

Committee staff present:

Lynda Hutfles, Secretary
Mary Galligan, Research
Raney Gilliland, Research

Conferees appearing before the committee:

Al Rush, Governor's Office
Phil Snowden, Missouri Racing Commission
Clarence Kelly, Missouri Racing Commission
Wendell Maddox, Jr., Humane Society of U.S.
Jonathon Small, Kansan's For Pari-Mutuel

The meeting was called to order by Chairman Miller.

Representative Peterson made a motion, seconded by Representative Aylward, to approve the minutes of the February 10 meeting. The motion carried.

HB2044 - Pari-Mutuel

Al Rush, Governor's Liason to the House of Representatives, introduced Clarence Kelly, former Chief of Police of Kansas City Missouri and former Director of the FBI and former Senator Phil Snowden of Missouri.

Phil Snowden, a former State Senator in Missouri, currently a member of the Missouri Racing Commission, gave testimony expressing experiences Missouri has had with pari-mutuel. Mr. Snowden recommended that the commission be kept small (five member commission is good); hire a competent director; keep the handle or state's portion of tax very low and leave the medication issue up to the commission.

Missouri started out with a 6%-12% tax and has lowered it to 1%. The closer to 0% the better. Kansas has the opportunity to have both horse and dog racing; this is a plus. Nebraska has had a 25% drop in people who come to the track with a 20% drop in the handle. This decrease is primarily due to the dog track across the river.

Clarence Kelly, former FBI Director and former Chief of police of Kansas City Missouri, is now a member of the Missouri Racing Commission. Mr. Kelly told the committee it is good to have a member of law enforcement on the commission. Be deliberate. Pari-mutuel fosters other interests. Need a good man to handle the managing of the operations. A good security director is also needed.

No one on the Missouri Racing Commission receives compensation and all are dedicated to doing a good job. When asked if there was a time limit after tenure on the commission whereby commissioners could have a financial interest in horses, tracts, etc., Mr. Kelly said they could not while on the commission and felt there should be a time limit after their term on the commission. In Missouri, commissioners cannot bet on horses while they are commissioners. Mr. Kelly suggested that committee member read a book entitled, "Politics and Prosecution", dealing with a scandal in Illinois.

When asked when the earliest possible track would open in Missouri, Mr. Kelly said he thought early spring or summer of 1989.

CONTINUATION SHEET

MINUTES OF THE House COMMITTEE ON Federal & State Affairs,
room 526S, Statehouse, at 1:30 a.m./p.m. on February 11, 19 87

There was discussion of the harness racing at the State Fair at Sedalia and its financial impact on the area.

Missouri gets 7% of the handle. Mr. Kelly suggested Kansas not go any lower than that. If you go higher you will have a better quality horse racing. The more quality you put into it the greater percentage you can give back to the owners and operators and the better chance of surviving.

Mr. Kelly told the committee that the commissioners must understand fully what is construed as proper and what is construed as improper. The racing industry is tainted by nature of what happened many years ago. It is a business; not as proliferated as people think.

When asked about requiring developers submitting applications to have an unqualified letter of commitment before a license could be approved, Mr. Snowden said that their legislation had not gone that far, but Kansas would save themselves a lot of headaches if they did.

When asked if they have any restrictions on location of tracks, Mr. Snowden said that local zoning will make that decision and he did not feel the State should get involved in that.

Mr. Snowden said that Kansas is on the right track with their legislation. Give commission some flexibility to decide what is best for racing in Kansas. Missouri licenses everyone who works at the track; they do not allow the use of medication for horses. He said he did not think Kansas should prohibit the use of drugs; this should be left up to the commission.

Mr. Kelly said that he was opposed to the use of drugs on horses.

Mr. Kelly told the committee to keep in mind that racing is the most highly regulated sport in the world.

Wendell Maddox, Jr., Regional Director, Humane Societies of U.S., gave testimony on HB2044. He offered some recommendations to the committee. See attachment A.

Jonathan Small presented the committee with answers to questions that had been asked of him on January 29. See attachment B.

The Chairman told the committee he had been asked to allow someone to explain to the committee why the track in Nevada failed and he told them he felt the opponents and proponents of dual tracks had sufficiently explained the reasons for its failure.

The Chairman briefed the committee on the agenda for next week and called attention to the joint meeting with the House and Senate Energy Committee to hear Lt. Governor Walker on the issue of the low-level radioactive waste compact. This meeting will be on Thursday morning at 8:00 a.m., in the Old Supreme Court Room - Room 313S.

The Chairman expressed his hope to wind down the hearing on pari-mutuel and to get into discussion on Monday along with sub-committee reports on medication and the relationship between non-profit and for-profit corporations. The Chairman suggested to the committee they have any amendments to the bill in writing.

The meeting was adjourned.

<u>Name</u>	<u>Address</u>	<u>Representing</u>
DICK TAYLOR	TOPEKA	LIFE AT BEST
Aloie Price	Topoka	KBA
ROBERT A. LAKIN	Wichita	SEDEWICK County
Cheryl Compton	Mahaska	Washington Co
Dwain Compton	Mahaska, Ks	WASHINGTON Co.
M. L. Anderson	Abilene	Dickinson Co. Comm
James A. Hague	Abilene	Dickinson County
Helen Stout	Burlingame Ks	Greyhound Farmer
Donna Weiss	Brookville Ks	" "
Lloyd Black	Hope Kms	Dickinson County
Eldon K. Noel	Abilene-Kans	Dickinson Co. Commission
Edward E. Schenker	Belpre Ks.	Farmer-Breeder Eds Co.
Gordon Davis Jr	Abilene Ks	KGOED
Janis Bostight	Mayfield Ks	KGOED
Allen Bush	Lapeere Ks	Gay
Phie Snowden	KC Mo.	Mo Horse Racing Comm.
Clarence M. Kelley	K.C., Mo.	" " " "
Richard A. Nelson	Abilene	KIGO
Norman Rose	R.C.K.	Kansas Racing Mags
John Hanley	Levitt	Ks State Fair
F. E. Bliss's	Longton	Ks. State Fair
Patricia Herley	Topeka	Ks Race Mgt Assoc.
Larry Danielson	Wichita	Danielson Associates



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TESTIMONY PREPARED FOR
THE KANSAS HOUSE OF REPRESENTATIVES
COMMITTEE ON FEDERAL AND STATE AFFAIRS

House Bill 2044

Pari-Mutuel Horse and Dog Racing

Presented by

The Humane Society of the United States

Wendell E. Maddox, Jr.
Regional Director
Midwest Regional Office

February 11, 1987
Topeka, Kansas

National Headquarters:

The Humane Society
of the United States
2100 L Street, NW
Washington, DC 20037

Attachment A

My name is Wendell Maddox. I am the regional director for The Humane Society of the United States (HSUS), based in our regional office in Kansas City, Missouri. The HSUS is a national non-profit organization dedicated to the prevention and elimination of cruelty to animals. The HSUS is the largest national humane organization a constituency of 2,655 in Kansas.

I would like to address some specific topics that are contained in H.B. 2044.

The position of the legislature on the prohibition of any form of drug administration to all animals involved in pari-mutuel racing in the State of Kansas is excellent. We sincerely hope that this will remain a part of this legislation and becomes law. Many states have given the authority of drug use to the racing commission. We believe that it shows tremendous insight by lawmakers in Kansas to make the use and administration of drugs a felony offense.

My written testimony goes into great detail our concerns regarding the training of greyhounds for racing. We would like to request that H.B. 2044 Section 10 page 13 paragraph (e) #5 include the following statement: IT IS PROHIBITED TO USE DEAD OR LIVE ANIMALS IN THE TRAINING OF GREYHOUNDS. IN ADDITION, IT SHALL BE UNLAWFUL TO SPONSOR OR EXHIBIT A DOG TRAINED BY THE USE OF DEAD OR LIVE ANIMAL LURES IN ANY DOG RACE CONDUCTED IN THE STATE OF KANSAS.

We also have some concerns about Section 12 paragraph (a) which allows the racing of two year old horses. Two year old horses that are forced to race do so before they are mature and before their musculoskeletal system is fully developed to withstand the punishment of racing, thus resulting in many needless injuries. No one would think of placing a twelve-year-old boy in a professional football game, but racehorse owners who desperately want to make as much money on their investment in as short a time as possible think nothing of placing a young immature horse in competition for which it is not physically prepared. The American Association of Equine Practitioners lists two-year-old racing as one of the major causes of injuries to racehorses.

If a horse is tired, ill, or injured, owners are reluctant to rest the animal, since a horse "out to pasture" is not making money. In addition, trainers are generally entrusted with the care of a horse for only a short period of time and believe it is economically advantageous to keep a horse racing, no matter what the long-term physical cost to the animal. Contrary to popular belief, most racehorses are not extremely valuable animals. For every multi-million dollar race horse, like Secretariat, who make an enormous amount of money for its owner and was royally treated for the rest of its life, there are thousands of "cheaper" horses that endure a miserable existence -and even die on the race track-in order to try to live up to the hopes of their owners and trainers.

Racing dogs are trained in an event known as "coursing," in which young greyhounds are released to chase down a live jackrabbit within a fenced enclosed field. Once caught, the quarry is usually mutilated by the dogs and left to die from its injuries. So that young dogs do not get discouraged, some trainers will break one of the rabbit's legs so that it can more easily be caught. Some trainers, who have a dog which will not chase a rabbit by instinct during the coursing event, will confine the dog with a live rabbit and deprive the dog of food until the dog either kills the rabbit or faces starvation.

The next phase of training for many dogs is the "whirl-a-gig" which is a pole upon which a small live animal is suspended. This time the bait may be a domestic rabbit, guinea pig, chicken, or even a kitten. The pole moves around a small circular track. This teaches the dog to run in a circular path in chase of the dangling animal and somewhat simulates a racetrack situation. As an incentive for the dogs to chase the whirl-a-gig, they are eventually allowed to "catch-up" and attack the live animal bait. If the lure is still alive after the dogs catch and maim it, the small animal will be used again on a new set of dogs.

The next major phase of training takes place at a schooling or training track which resembles a real racetrack. Again, the bait is a small live animal which dangles from a mechanical arm, which whirls around the track with the dogs in pursuit. Similar to the whirl-a-gig training, the dogs are allowed to catch and attack the live animal which is tied to the mechanical arm. This same live lure is often used repeatedly on different "sets" of dogs no matter how badly injured it might be from the previous mauling. These training methods result in approximately 100,000 animals per year suffering the trauma of being chased and eventually torn apart by the dogs.

Proponents of dog racing have claimed that such training practices are obsolete and that artificial training methods are now available. These proponents often point to a training film (promoting the use of the Jack-A-Lure, a mechanical bait) to encourage the discontinuation of jackrabbits and other animals being used for training purposes. Unfortunately, this film as well as other efforts, has not had any significant impact on changing the more traditional and more desired method of using live animals to train racing greyhounds, as practiced by 90 percent of greyhound trainers.

The current practice of using live animals as bait in the training of racing greyhounds has been verified by state racing officials, industry leaders, industry participants, and countless media exposes, including ABC's 20/20. In addition, I cite the following evidence:

a. A "Senate Staff Analysis and Economic Impact Statement" of the State of Florida issued April 29, 1980 reported, "A spokesman for the Florida Greyhound Association said that 100% of the Florida trainers use live bait for training."

b. Mr. Troy Stiles, a member of the executive committee of the National Greyhound Association (NGA) confirmed this practice in an interview with the Charleston Daily Mail, Charleston, West Virginia on June 29, 1983:

"An official with the National Greyhound Association acknowledged that the majority of dogs used for racing are trained with live animal lures...Troy Stiles, vice-president of the National Greyhound Association, says his organization is encouraging trainers to switch to artificial lures. But he estimates that only 7 or 8 percent use the mechanical device exclusively."

c. Mr. Art Tiggett, Supervisor of Greyhound Racing for the State of Florida's Division of Pari-Mutuel Wagering, informed an HSUS investigator during a visit with him at his office in Miami on July 7, 1983, that all the greyhounds trained in Florida are trained on live lures, specifically rabbits, chickens, and guinea pigs. Mr. Tiggett stated that he and investigators from the Florida Division of Pari-Mutuel Wagering have visited several training tracks in Florida and discovered evidence that they were using live lures.

d. On May 17, 1984, The St. Petersburg Evening Independent reported that dogs which had already been trained and were actively racing at Florida tracks were being taken off the track and re-trained on live lures, a practice called "shaking up." According to the Evening Independent, Robert Corder, former chief investigator for Florida's Division of Pari-Mutuel Wagering, "and several investigators documented numerous incidents of trainers taking dogs from Sanford-

Orlando Kennel Club racetrack to Ryan's unlicensed training track five miles away....Corder said he confronted one of the trainers who admitted shaking up his dogs. He said Ryan then came to the racetrack and admitted shaking up dogs."

e. The greatest evidence that live lures are still being used in great quantities is the fact that whenever legislation is introduced to prohibit the use of live lures in states where greyhound training is prevalent (such as Texas, Kansas, and Florida) and even at the federal level, greyhound trainers vigorously oppose and lobby against such legislation. A bill which would specifically prohibit the use of live lures in the training of greyhounds has been introduced in Florida every year from 1974 through 1981. Each year the bill was strongly opposed by Florida greyhound organizations. The bill was finally passed in 1981 despite the opposition of Florida trainers. The St. Petersburg Evening Independent (5/17/84) reports, "Over the objection of trainers, Florida's Legislature in 1981 passed an animal cruelty law that limits the use of rabbits in training greyhounds." This bill passed, however, only after the humane societies compromised by giving the trainers three years to adapt to different training methods. Due to this compromise the bill did not become law until July 1, 1984.

However, a very narrow definition of "animal" in this law (as a result of lobbying efforts of greyhound trainers) has rendered it functionally useless. In fact, Mr. Michael LaBarbera, an attorney representing greyhound trainers, filed suit recently to seek a declaratory judgment from the court to have the law declared ineffective. In his complaint Mr. LaBarbera states that, "The Plaintiff along with the vast majority of other individuals and firms in the same business utilize live jack-rabbits in the training of the greyhounds for racing on Florida's licensed para-mutuel racetracks and other licensed tracks throughout the country" (our emphasis added). This suit also states that, "The Plaintiff's livelihood is in question should he be forbidden from using said jackrabbits to train the greyhounds as the use thereof is the most effective method of training greyhounds for use on licensed paramutuel race tracks."

f. On July 13, 1984, 40 greyhound trainers protested a proposed rule of the Florida Game & Fresh Water Fish Commission which would ban the importation of jackrabbits into the State of Florida. The greyhound trainers argued that jackrabbits were necessary to train their greyhounds and were "crucial to their livelihood." The Florida Game & Fresh Water Fish Commission subsequently postponed adoption of its proposed rule. In addition, the fact that the National Greyhound Association and the American Greyhound Track Operators Association refuse to support legislation to specifically prohibit the use of live lures in training (especially in states where training is prevalent) is further evidence that this practice is still common.

g. In the February 1985 issue of Turnout (a prominent greyhound industry publication), the editor, in response to accusations by The HSUS that greyhound racing -- due to its use of live lures -- is a blood sport, states, "Alas, if only what they've been saying wasn't true."

From the above evidence, it is obvious that dog racing as it exists today is nothing other than a "blood sport" since greyhounds in training are allowed to attack and viciously kill other animals. The major difference between greyhound racing and dog- and cockfighting is that this "bleeding" is behind the scenes in dog racing. I do not understand how the Pennsylvania Legislature can make a distinction between two chickens tearing each other apart, and a greyhound mauling a rabbit or a chicken, and occasionally even a kitten. Dogfighting and cockfighting are criminal offenses in Pennsylvania and I don't feel the State of Pennsylvania should condone, much less endorse, a similar bloodsport such as dog racing. Even in the greyhound industry itself, there are a few who admit to this fact. In a column appearing in The Greyhound Review (November 1981) Greg Farley writes:

"No one is buying the 'Goody Two Shoes' image we have been trying to sell to the public. We are fooling no one with our phony propaganda about how well we treat our animals, and we would do well to stop trying. Nobody likes a hypocrite. The fact is that greyhound racing is considered a dirty word by the general public, ranked just behind bullfighting and cockfighting, right where it belongs. It's a miracle that humane societies all over the country aren't picketing our tracks every night of the week. But that day may yet be coming."

These training activities are impossible for the State of Pennsylvania to regulate since most greyhounds are bred and trained in the Midwest and Southwest and then shipped to racetracks throughout the country when their training is completed. In fact, thirteen of the fourteen racing states which currently conduct dog racing, obtain an overwhelming majority of their dogs from out of state. No matter how strong a Pennsylvania law or regulation is written, it cannot prevent dogs from being trained in other states on live lures and then being brought into Pennsylvania for racing purposes.

The animals used as live lures are not the only victims of dog racing. Equally as disturbing is the unconscionably high percentage of greyhounds that are killed when they fail to be economically productive. The majority of greyhound dogs produced for racing don't prove to be fast enough and thus are destroyed before they ever see a pari-mutuel racetrack.

Even those dogs which reach the pari-mutuel tracks are constantly being "graded out" and very few are successful enough to still be racing at the age of four. Estimates derived from interviews with track veterinarians, state veterinarians, racing officials, industry leaders, and a review of statistics at several tracks reveal that probably close to 90 percent of greyhound racing dogs are destroyed by the age of four. The survival of any racing greyhound is predicated upon money--the greater a dog's earnings during its career, then the greater likelihood that the dog will be allowed to live and will be used for breeding. But since few dogs are needed for breeding - greyhound bitches throw large litters of up to ten pups twice a year - only a select few are saved for breeding. As long as the culling process continues and the demand for winners is the primary motivation for breeding and raising greyhounds, it is obvious that killing thousands and thousands of greyhounds every year is an inherent part of dog racing. The HSUS estimates this number to be somewhere between 30,000 and 50,000 dogs annually.

Another tragedy which accompanies this mass destruction of animals, is the manner in which the greyhounds are destroyed. At the breeding farms and training tracks the dogs are usually shot to death, since it is cheaper than paying a veterinarian to humanely inject a lethal dose of a barbituate. According to the Pittsburgh Press (5/13/83), "Some unscrupulous trainers have been known to set them failing greyhounds loose on Western prairies where coyotes prey on the dogs and migrant farm workers kill them for food."

It is difficult, if not impossible, to know exactly how many racing greyhounds there are in any one state at any one time. However, a modern greyhound track running evening "cards" and matinees with 12 to 14 runs on each "card" would have to have access to 700 to 1,000 greyhounds that were on a active first-string roster. It is estimated that there are now at least 40,000 "active" greyhounds racing in the United States. If we take the percentage of 25 percent put forth by the "industry" as accurately reflecting the number of dogs lost from the active list each year due to injury, sickness, and old age, then about 10,000 new greyhounds must reach the track each year. The actual figure is probably a bit higher. Nonetheless, those 10,000 greyhounds are only those that actually made the track and constitute the 20 to 40 percent survival rate generally acknowledged for those actually reaching the track. Thus, somewhere between 30,000 and 50,000 greyhounds a year must be bred to produce the roughly 10,000 who will eventually make the track. The other 20,000 to 40,000 of these will be killed, plus approximately 10,000 annually who have outlived their racing usefulness as well as those that are killed or die because of injuries or sickness during their racing years.

The racetrack are often removed from the premises of the track and shot. The track veterinarian at Plainfield Greyhound Park in Connecticut -- in an effort to eliminate the problems of inhumane destruction of dogs -- agreed to euthanize any animal on a per cost basis of \$15.00 which includes disposing of the carcass; however he conceded that the vast majority of trainers still chose to dispose of the dogs themselves.

One indication of the number of dogs which are destroyed, even after reaching the track is evident from the records kept by the track veterinarian at Plainfield Greyhound Park. The track veterinarian's records reflect that one kennel operator in the twelve month period (August 1, 1982 - July 31, 1983) brought 94 dogs to him for destruction. This kennel operator is only one of 18 kennel operators at this particular track and one of the few that brings all his dogs to the track vet for euthanasia. If you multiply these 94 dogs by 18, the number of kennel operators at the track, and take into consideration that there are normally 1000-1200 dogs housed at Plainfield at any one time, it becomes quite evident that there is a large turnover of racing stock and there exists a mass killing of greyhounds - and these were the dogs fast enough to at least "make it" to the racetrack.

Unfortunately, this wholesale and often inhumane destruction of dogs is foisted upon the public by the dog racing industry as being acceptable behavior. According to humanitarian Hugh Geoghegan:

"By virtue of having become linked to dog racing, the greyhound has assumed the same social status and public regard as those people who make up the world of dog racing. Despite centuries of association with royalty as companion and hunting dog, the greyhound in America is publicly

regarded as a 'racing dog' ... Worst of all, in regard to ethical and legal/humane standing, the greyhound as a breed has become the jurisdictional property of the racing world. The least questioning of acts and practices that would be regarded as criminal and outrageous, were they inflicted on any other breed of dog, is quickly and angrily repulsed by track owners and dogmen alike, who insist that what is done to greyhounds is both appropriate and normal ...the greyhound racing world has falsely propagated the view that the greyhound is 'not like other dogs' and that his breed's present position as a ploy for the gambling world is his rightful one. Were countless thousands of golden retrievers, for example, to be systematically killed each year by the gambling world, there would be a huge public outcry."

No doubt, proponents of dog racing will tell you about programs designed to place into good homes greyhounds which are no longer able to race. While an adoption program might sound good on surface, such a program would not solve this problem. First, it would do nothing to find homes for the dogs that are destroyed before they even reach the racetrack. Over 50 percent of all

greyhounds bred for racing don't make it to the racetrack since slow ones are "culled out" during training. Secondly, the adoption program could not begin to handle the number of dogs that would be eliminated from racing each year at the track. Based on statistics from existing tracks, this amounts to almost 10,000 dogs a year nationwide. And in its entire history, REGAP, a national greyhound adoption program, has to date, only placed a little over 1,000 greyhounds nationwide.

While such an adoption program might provide good public relations value for the proponents of dog racing, such a plan could only place relatively few of the dogs available for adoption. Animal shelters throughout the United States, for example, are unable to find homes for approximately 80 percent of the animals in their care despite tremendous effort to attract potential adoptors. There simply aren't enough good homes available for the millions of excess non-racing dogs born every year.

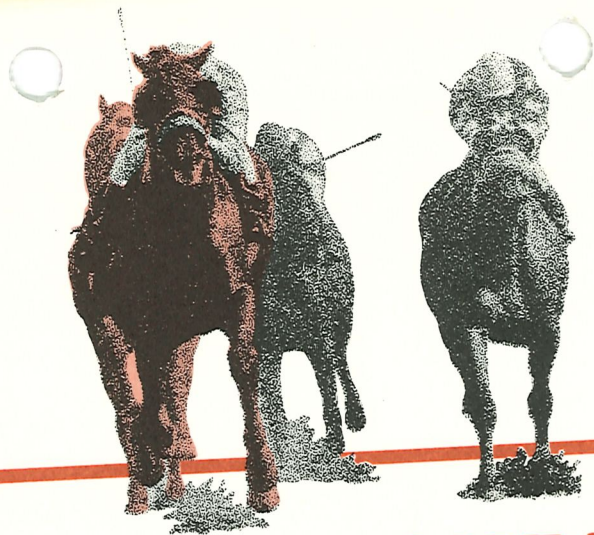
Approximately 30,000 to 50,000 greyhounds are destroyed annually. Yet REGAP only provided homes for 1,000 dogs - a minute percentage of excess greyhounds. An article in January, 1985 Turnout (a greyhound industry publication) admits, "We know that far too many greyhounds are being put down in proportion to the number that are being placed" and that too many owners are under the "mistaken impression that...REGAP can find homes for all their greyhounds."

Another abuse inherent in dog racing is the high percentage of dogs sustaining injuries during racing. Because of the close bunching of the dogs at the start of the race and the sharpness of the turns on the tracks, there are numerous instances of bumping around the first turn, resulting in spills which can cause a multitude of injuries to the dogs including fractured bones. Another common injury to racing dogs are fractured right hocks (tarsal joints). Since the dogs race counterclockwise, they exert a tremendous amount of pressure on their right hock which they push off on in negotiating turns.

Leg and joint fractures are common due to the considerable amount of weight (55-75 pounds) and the tremendous amount of force generated by these dogs when racing at 35-40 mph, all of which is supported on extremely thin and fragile legs. Other common injuries are broken toes and pad abrasions from incessant racing on sand surfaces. According to the journal of Veterinary Medicine/Small Animal Clinician (August, 1983), "Racing greyhounds are prone to a plethora of injuries including skin lacerations, 'dropped' and torn muscles, ruptured tendon sheaths, and fractured bones." Once on the racetrack any greyhound which sustains any injury that permanently impairs its running ability will be killed, unless that dog has potential value as a breeder. Dogs with less severe injuries are even less fortunate since they are forced to continue racing, despite painful ailments.

Dr. Edwin Williams, State Veterinarian for the Connecticut Division of Special Revenue (regulatory agency for greyhound racing in Connecticut) stated during a conversation on June 23, 1983, that the typical injury for racing greyhounds is pad abrasions from constant racing - twice a week, all year round. He stated that severe ligament sprains are typical injuries and the other most frequent injuries are leg fractures from spills. Estimates derived from statistics kept by the track veterinarian at Plainfield Greyhound Park indicated that approximately 160 dogs had to be destroyed due to the severity of their racing injuries during a twelve-month period (August 1, 1982 - July 31, 1983) at this one racetrack.

Another disturbing aspect of this sport is the fact that racing greyhounds live virtually their entire lives in small crates. Some are even kept constantly muzzled except for the few moments when they are fed. The dogs are usually caged at approximately 6-8 months of age when they begin their formal training and spend the rest of their lives in close confinement. They are seldom taken away from the track for a few months each year and "turned-out" as is done with racehorses. Instead, racing greyhounds are raced all year round for their entire career and spend the majority of their existence in small crates. The back thighs of a large number of racing dogs are worn bare and a few even develop sores on their thighs from lying in these cages for such extended periods of time.



BREAKDOWN!

When a horse suffers a sudden, disabling injury during a race that causes it to pull up or fall, it's called a *breakdown*.

Thousands of these horses die right on the track or are destroyed. More are hauled off on a sled to wait, possibly for days, to be taken to a slaughterhouse.

Breakdowns are twice as likely in states that allow *pre-race drugging* of horses.

Drugs such as phenylbutazone ("bute"), Lasix, and corticosteroids help the horse's performance on the track but can hurt its health and raise the chances of its breaking down later.

Some drugs *mask* the pain of an injury, allowing an unsound horse to race and risk further injury. Other drugs that seem to be "quick cures" can have crippling long term side effects.

The use of these drugs on racing horses makes injury and death the surest bet at the track. Please voice your opposition at every opportunity to the pre-race use of drugs on horses.

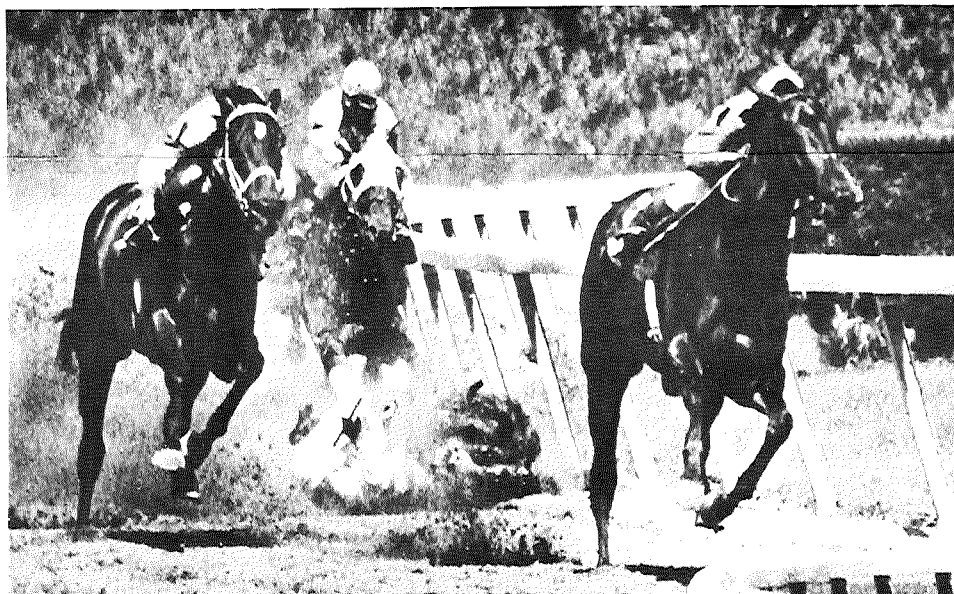


The Humane Society of the United States
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OF THE UNITED STATES

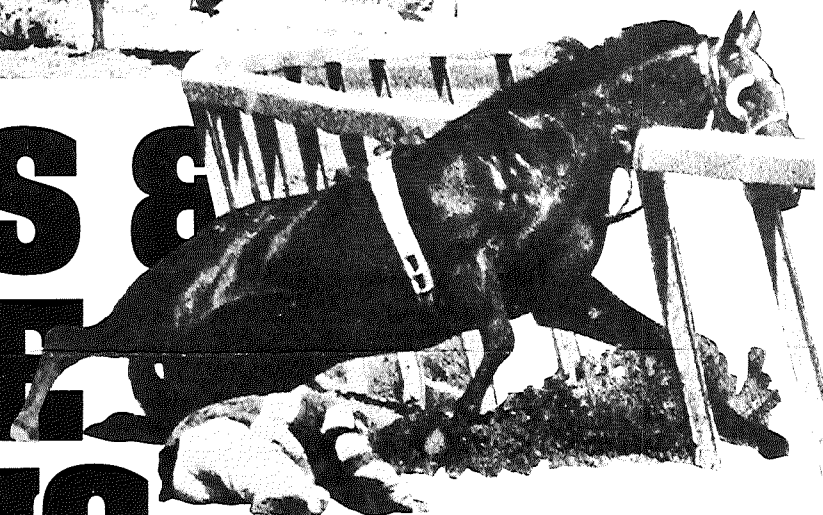
THE Humane Society

CLOSE-UP REPORT



**HSUS Working
To End Use
Of Drugs
At Tracks—
New Bill
Introduced In
House & Senate**

DRUGS & HORSE RACING



Scenes like this have become all too common in recent years. Racing under the influence of pain-killing drugs, previously injured horses are breaking down on the track causing multiple bone-breaking spills. The result is a pile-up of horses falling on top of one another often trampling jockeys and each other. Most of the jockeys ride again. Unfortunately many of the horses have to be destroyed.

The sport of kings has become the sport of drugs. The

HSUS has been exposing this cruel business before state racing commissions, state legislatures, and the Congress. We are winning the battle to end drug abuse, damage, and death to racehorses.

Our work over the past year has resulted in the introduction of federal legislation designed to establish minimum standards for anti-drugging rules, testing procedures, penalties, and legal guidelines.

Following this spill at a quarter horse race, the horse on the left had to be destroyed. All such spills cannot be blamed on drugs. However, there has been a dramatic increase in spills since the relaxation of drug rules.



All Photos by UPI

Why Do We Need Federal Regulation?

"During this time in our history when feelings against all kinds of federal regulation are running high, it may seem inappropriate to suggest more regulation," said HSUS president John A. Hoyt. "But the horse racing industry must be an exception to the rule. The racing states and various horse racing industry groups have not been able to get together to clean up this interstate problem. The HSUS has decided to do something about it—for one reason—to help the horses!"

Facts, which clearly illustrate the drug dilemma, can be found in the regulations regarding "permissible drugs" in the states. Arkansas law only allows one drug to be present in the horses prior to post time. Kentucky, on the other hand, allows as many as 40 drugs. New York is the only major racing state which prohibits all drugs.

To make matters worse, state racing officials frequently make known beforehand the names of the drugs they are capable or likely to test for. When this happens, the trainers switch to other drugs. Thousands of drugs can satisfy the manipulative needs of trainers. It is a simple matter to switch over. And many drugs cannot be detected because tests have not been developed to detect them. This is why one of the key points in the new legislation would allow authorities to freeze blood and urine samples when abuse is suspected. In this way, the samples can be checked later when tests have been developed.

Arthur Patterson, VMD, Equine Specialist at the Bureau of Veterinary Medicine of the Food and Drug Administration, has been monitoring the drug abuse problem for years. He has seen it grow, and he is pessimistic about the future of horse racing. "This is an enormous problem," he told *The Professional Horseman* newsletter, "and I don't see any other state, or group

of states, with the resources to muzzle the drug abuses that are eating the horse industry alive."

Patterson blames the Jockey Club, the American Horse Council, the Thoroughbred Breeders and Owners Association, the U.S. Trotting Association, and other industry groups. He asks, "But where is moral leadership?"

Equine veterinarians are not blameless in this pitiful abuse of horses either. It is they, in fact, who obtain and administer the drugs.

In his book, *The Misuse of Drugs in Horse Racing*, Robert Baker says the permissive medication laws are "economically advantageous" to racetrack veterinarians. Baker says that "at some tracks ninety percent of all horses racing receive some form of medication, such as an injection of Butazolidin, an injection of steroids, a pre-race shot containing hormones, and possibly a Lasix injection."

A more stinging condemnation of racetrack vets comes from Ted Atkinson, a former racetrack steward from Illinois. He told a meeting of the American Association of Equine Practitioners, "It seems evident that too many vets are simply filling orders from the trainers rather than practicing veterinary medicine. To put it bluntly, this can certainly be termed a prostitution of the profession."

Even the criminal element is encouraged by the lack of organized enforcement and regulation. After being apprehended by the FBI, career race-fixer Tony Ciulla admitted to rigging several thousand races at 39 tracks. According to a *Sports Illustrated* article, Ciulla experimented with a number of different drugs obtained from bootleg suppliers. Some worked, some didn't. And one drug killed a horse.

There is overwhelming evidence to suggest that permissive medication programs

lead to a widespread drug abuse problem at the track. Racing officials admit more unsound horses are running and their injuries are both more frequent and more severe.

In his book *Betting Thoroughbreds: A Professional Guide for the Horseplayer* author Steven Davidowitz says:

On the first Sunday in May 1968 the ninety-fourth running of the Kentucky Derby was decided in the laboratory of the state chemist. A small trace of the prohibited painkilling drug phenylbutazone was found in the urine sample of Dancer's Image, the winner of the world's most famous horse race. Thoroughbred racing in America hasn't been the same since.

Rather than tighten up on the pre-race administration of this drug, the majority of state racing commissions went on to legalize it.

Federal Bill Introduced

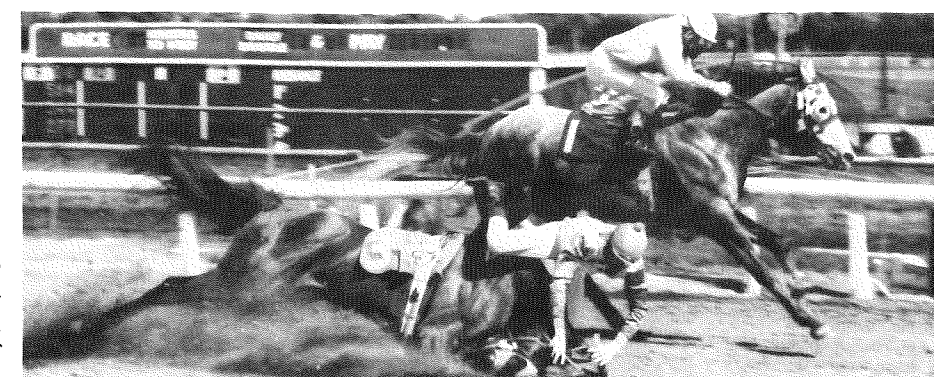
Early in May, Congressman Bruce Vento (Minn.) and Senator David Pryor (Ark.) introduced companion bills in the House and the Senate to prohibit the drugging of horses prior to a race. HSUS investigator Marc Paulhus was directly involved in the writing of this bill. Called "The Corrupt Horse Racing Practices Act," this bill would:

- ✓ Establish minimum standards for the medication of racehorses and allow states to adopt more stringent standards. The burden is placed on owners or trainers who knowingly enter a drugged horse in a race. The burden is also placed on track officials

Some Common Track Drugs: How They Affect Horses

DRUG	RESULT	COMMENTS
Phenylbutazone "bute"—nickname Butazolidin—brand name	Bute is an anti-inflammatory painkilling drug. It may cause ulceration of mouth and tongue. Allows sore, injured, or lame horses to race.	"Alleviating inflammation resulting from tissue injury may restore or contribute to increased function but it does not alleviate the clinical condition. This must be accomplished by the normal healing process." —Manufacturer's comment
Furosemide Lasix—brand name	Supposedly used to control nosebleeds. Makes it difficult to detect other drugs in urine. Has been known to reduce the concentration of some illegal drugs by 40-50 fold.	Only approved as a diuretic. Can increase risk of circulatory collapse, thrombosis, embolism, and electrolyte imbalance.
Adrenal Corticosteroids cortisone prednisone etc.	Reduction or halting of inflammation. Continuous use leads to bone decalcification making fractures more likely. Interferes with body's immune system and causes poor functioning of the adrenal glands. Known to cause temporary sterility.	Corticosteroids do not cure any specific inflammation-producing disease.
Sublimaze "Rocket fuel"—nickname	Narcotic. More powerful than morphine. Stimulant in horses.	Human drug. Illegal to use except by prescription. Prior to the development of a specific test for this drug in 1978, it was widely used. May still be used in jurisdictions with inadequate testing programs.
Stadol	Narcotic antagonist, pain killer. Stimulant in horses.	Human drug. Illegal to use except by prescription. Undetectable by racing labs until 1979.
Acupan	Powerful synthetic analgesic, stimulant in horses.	Illegal at race tracks.
Procaine	Local anesthetic and stimulant.	Occasionally detected.
Acepromazine	Tranquilizer, depressant.	Favorite drug of known race fixer Tony Ciulla. Used to insure certain horses lose race. Testing is inadequate since many states only test samples from winners and favorites.

Generally speaking, the manufacturers of these drugs do not recommend them for the uses to which they are being put with horses.



The horse down on the track had to be destroyed. It was only the second race of this 3-year-old's career. In states where figures have been kept, a careful analysis shows more than a 100% increase in the number of breakdowns since the relaxation of drug rules.

who fail to disqualify horses after they have been notified that a horse has been drugged, or if a horse is not made available for tests.

- ✓ Require that all horses entered in a race have blood tests no later than four hours before a race. It requires an examination within one hour of a race and a urine or saliva test immediately after a race is completed.

- ✓ Require that racetracks provide space for the establishment of testing facilities so that the testing requirements of the bill can be followed.

- ✓ Establish stringent penalties and fines for drugging horses including suspending horses for at least six months and fines of not more than \$25,000 and/or imprisonment for up to three years.

During the introduction of this bill in the Senate, Senator Pryor said:

I believe that the passage of this legislation will benefit all those connected with the sport of horse racing and will provide for the better treatment and health of racehorses. The bill will provide for a program which will eliminate drug abuses and reduce injuries to both horses and riders. The need for this federal legislation arises from the fact that, although horses race in many states and betting is now interstate, the laws pertaining to racing, permissible drugs, and testing vary greatly with each jurisdiction. The establishment of uniform rules would be very difficult to accomplish on a state by state basis. The bill will provide for a program established under the Drug Enforcement Administration of the Justice Department of uniform standards which will be administered by each state. States which qualify may be exempt from the federal program and administer their own program.

Other sponsors of the bill in the House include Berkley Bedell (IA), V. Lamar Gudger (NC), Peter Kostmayer (PA), Robert McClory (IL), Richard Nolan (MN), Thomas F. Railsback (IL), Ted Weiss (NY), and Larry Winn, Jr., (KN).

Other humane organizations which have contributed to this effort are the American Horse Protection Association, the Illinois Hooved Animal Humane Society, and the Bucks County SPCA (PA).

The Vicious Cycle: Economics, Longer Seasons, and Drugs

If thoroughbred horses are so valuable, why do owners, trainers, and veterinarians allow the drugging to continue? Doesn't it make more sense to rest a horse that is injured? Why ruin a horse for a lifetime by drugging him so he can run in one more race?

To the layman, these kinds of questions are logical. They help the uninitiated convince themselves that there can't possibly be a real problem at the tracks.

Unfortunately, the pocketbook speaks louder than the logic. Short term economics have taken precedence over the well-being of the horses. States seeking added revenues have pressured racing commissions to expand racing calendars. Trainers who do not own the animals but are anxious to keep them running have resorted to pain-killing drugs instead of rest and recuperation. Racing secretaries have the need to find enough horses to race. Horsemen have demanded a relaxation of drugging rules. And the cycle goes on.

Some states have considered restricting drugs at the tracks. But the trainers have stepped in and said they would strike, or refuse to race in that state. So, many racing commissions have dropped their reform ideas. Recently the state of Maryland succumbed to the "blackmail" of horsemen. Maryland's Racing Commission held hearings on pre-race drugging at which HSUS was a key participant and unanimously adopted a no-drug rule. Within a month the Commission acted to weaken its own ruling under pressure from horsemen.

Dollars have spoken louder than humane concerns. If left up to the states, the drugging problem will continue its vicious cycle. The only solution is federal intervention with a minimum standards program of testing and enforcement.

Drugs Are Destroying Horse Racing!

Damage to Horses

- Even though the number of racehorses and the number of races have increased significantly over the past 30 years, the average number of starts per horse has dropped.
- The drugs used on racehorses have toxic side effects which often hamper the healing process and in some cases cause new maladies.
- In Illinois, 98% of the horses that had to be destroyed on Chicago racetracks between March and December of 1976 were racing with Bute in their systems.
- The 1979 statistics for California thoroughbred tracks document 1 breakdown for every 257 starting horses. With horses racing approximately 9.4 times annually, this indicates that 1 out of every 27 horses will suffer a breakdown. California was the first major state to legalize Bute.

Damage to Jockeys

- In 1978, the Jockeys' Guild reported that 2,000 spills were experienced among its 1,800 members, resulting in the hospitalization of 1,500 riders for 2 weeks or more, 4 deaths, and the paralyzation of 4 other jockeys.

Damage to the Breeding Industry

- Certain drugs such as corticosteroids and synthetic hormones are known to be a factor in temporary or even permanent infertility in stallions and brood mares.
- With the use of pain-killing drugs, a horse may have a successful racing career despite poor conformation or inheritable weakness. If selected as breed stock on the basis of a successful performance while under the influence of drugs, the horse may pass along his defects to his or her progeny. This will lead to an eventual deterioration of the breed's gene pool.

Damage to Bettors

- Bettors are cheated and deceived when wagering on drugged horses. Even though some states require posting of those horses on legal drugs, laymen cannot be expected to understand the side effects of these medications. Furthermore, current test procedures are often inadequate to screen out horses on illegal drugs which are often used to stimulate or depress a racehorse's performance.
- Some so-called legal drugs are being used to mask or cover up illegal stimulants and depressants in order to manipulate the performance of the horse.

What You Can Do to Stop The Drugging Now!

✓ Write to your senators and congressmen. Urge them to support Senate Bill (S. 2636) or House Bill (HR 7254).

Senate Address

The Honorable _____
Senate Office Building
Washington, D.C. 20510

House Address

The Honorable _____
House Office Building
Washington, D.C. 20510

- ✓ Write "thank you" letters to the sponsors of the bill to let them know you support their humanitarian efforts.
- ✓ Use the elements of the Close-Up Report to write a Letter to the Editor of

your local newspaper. Send copies of published letters to HSUS.

✓ Write to the Governor of your state. Ask the Governor to endorse "The Corrupt Horse Racing Practices Act."

✓ Send for the new HSUS handout "Breakdown." Give it to your friends. (1 free, 100/\$2.00). Hand it out at race tracks.

✓ Support HSUS efforts to end the drugging of racehorses by speaking out in service or recreational clubs that you belong to. Send for additional copies of this report to give to friends (10¢ each). Help spread the word.

✓ Write to your state racing commission. Ask them to take a stand in favor of the new law.

HORSE RACING STATES WITH PARI-MUTUEL BETTING

STATE	THOROUGHBRED	HARNESS	QUARTER HORSE
Arizona	■		■
Arkansas	■		
California	■	■	■
Colorado	■		■
Connecticut	<i>No track of their own but participate via closed circuit TV in off track betting</i>		
Delaware	■	■	
Florida	■	■	■
Idaho	■		■
Illinois	■	■	■
Kentucky	■	■	■
Louisiana	■		
Maine		■	
Maryland	■	■	
Massachusetts	■	■	■
Michigan	■	■	■
Montana	■		■
Nebraska	■		■
Nevada	■		■
New Hampshire	■	■	
New Jersey	■	■	
New Mexico	■		■
New York	■	■	
Ohio	■	■	■
Oregon	■		■
Pennsylvania	■	■	■
South Dakota			■
Vermont		■	
Washington	■		
West Virginia	■		
Wyoming			■

Support HSUS Efforts To Clean Up Horse Racing!

The passage of The Corrupt Horse Racing Practices Act and the implementation of minimum standards to control the use of drugs in horse racing is a major goal of The HSUS. The realization of this goal will be a giant step for animals!

The HSUS has spent the last two years testifying before state racing commissions, investigating tracks, meeting with equine veterinarians and doing all of the homework necessary to help make this a successful campaign. We are grateful for your sup-

port throughout this difficult process.

The end is in sight. Your continued help is essential if The HSUS is to maintain maximum pressure on all parties concerned. A contribution at this time will help support our expanded program of testifying before state racing commissions, tracking down suspected drug abuses, and working for better laws and regulations.

Use the prepaid envelope accompanying this report to send your tax-deductible donation today.



F A C T S H E E T



DOG RACING

1. WHY WOULD ANYONE OBJECT TO ORGANIZED DOG RACING?

Because dog racing results in the unjustified exploitation and subsequent abuse of thousands of animals every year. The animals abused are not only the dogs which are treated merely as "racing machines," but also the untold number of innocent animals used as training bait for the racing greyhounds.

2. WHAT KIND OF ABUSES DO THE RACING DOGS ENCOUNTER?

One of the most serious abuses is the countless number of dogs that are produced only to be destroyed. The majority of the greyhounds raised for racing each year do not exhibit enough racing potential to be successful at the race track and over 50% are killed before they even reach the tracks. Very few live to the age of four since even dogs that race successfully are destroyed to save feed costs when they stop earning money. In effect, the dogs literally "run for their lives."

Because so many dogs have to be killed (approximately 30,000-50,000 per year), unprofessional and often inhumane methods are used to dispense of the dogs to save costs, such as having them shot, abandoned, or sent to be used in research. In addition, racing greyhounds are subject to a plethora of painful racing injuries which they must endure during their entire career.

3. ARE DOGS THE ONLY ANIMALS ABUSED?

No. In order to encourage the dogs to race after mechanical lures used on the racetrack, most dogs are trained by having them chase "live" lures. The dogs are allowed to catch up with the live bait and rip the small animals to pieces in order to develop a lust for blood. Over 90% of greyhound trainers believe the use of live lures is necessary to teach their dogs to chase the mechanical lure during a race. Rabbits are the most commonly used "live" bait, but investigators have discovered that chickens, guinea pigs, and even kittens have been used on occasion. This training method results in approximately 100,000 animals per year suffering the trauma of being chased and caught by the dogs. They are often used repeatedly until ripped apart by the dogs or else tossed onto a pile to die.

4. WHY WOULD A STATE LEGALIZE SUCH CRUELTY?

Because many perceive organized racing as a way to raise needed revenue, they are turning toward racing during this time of budgetary crisis, initially unaware of the cruelty involved.

5. COULD DOG RACING EVER BE HUMANE?

Ideally, it is possible to minimize the cruelties in dog racing with the first step towards this goal being the training of dogs with artificial lures instead of live animals. Unfortunately, from a practical standpoint, this change in training method seems unlikely since greyhound trainers believe it is imperative for racing dogs to develop a lust for blood to be successful racers. They adamantly refuse to use artificial lures even though it has been proven that dogs trained with artificial lures race just as well as dogs trained with live bait.

Dogs that have to be killed because they are no longer useful for racing could be euthanized humanely by qualified personnel if the owners were willing to spend the money for such service. However, the sport will always require that dogs be bred in large quantities in the hopes of producing a few good runners. And since few dogs

can find good homes after a racing career, their lives will be short and usually unpleasant due to their exploitation by owners and trainers in order to make a "buck." This hardly justifies the sport's existence.

6. WHO OVERSEES THE RACING INDUSTRY?

Racing commissions exist in each state to regulate the industry. However, the main duty and function of state racing commissions is to generate revenue for the state. Therefore, if a conflict of interest exists between revenues and the welfare of animals, the animals are always the losers since the state has a vested interest in making sure the industry not only survives but prospers, regardless of animal suffering.

7. IS IT POSSIBLE FOR LEGISLATION THAT SEEKS TO LEGALIZE DOG RACING TO BE WRITTEN IN SUCH A WAY AS TO ELIMINATE THE CRUELTY INVOLVED IN THE SPORT?

No. While one state attempted to do so, it failed in its objective because the majority of greyhound racing dogs are trained outside of the states in which they race. It serves little purpose to prohibit the use of live lures by state law if the dogs are trained in other states, such as Texas or Kansas, and then brought into your state to race. Similarly, any laws requiring humane euthanasia for racing greyhounds at the racetrack are of no help to the majority of dogs that don't make it to the track and are disposed of in the state where they were bred and trained. Even the dogs at the racetrack are usually removed from the track grounds for destruction purposes and thus avoid any regulations pertaining to euthanasia established by state racing commissions.

8. ISN'T THE REVENUE RAISED FOR THE STATE SUFFICIENT JUSTIFICATION FOR THE CRUELTY?

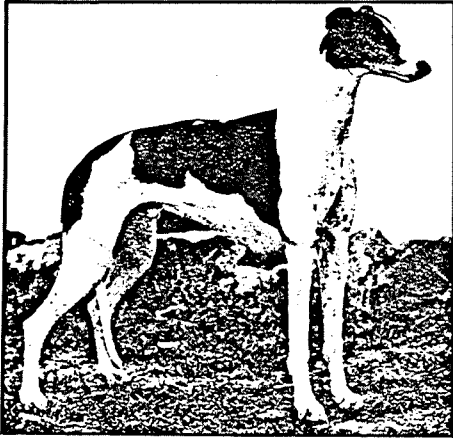
The amount of money generated by greyhound racing towards the general state tax fund might appear substantial on surface, but compared to the states' total budget, this amount is infinitesimal. The average amount of greyhound racing revenue reported by the states is less than three-tenths of one percent of the states' budget. The state of Florida, which has 17 of the 45 pari-mutuel greyhound racing tracks in the country, generates only .7% of its revenue from dog racing. It should also be emphasized that pari-mutuel tax revenue is a regressive form of taxation and is merely a redistribution of the sources of a state's income, since money not spent at the track would probably be spent on consumable goods upon which there is a state sales tax. The money spent on other consumable goods or services would also generate jobs; thus, pari-mutuel racing contributes little to the economic welfare of a community. And, of course, no amount of money is ever sufficient justification for cruelty to animals.

9. SHOULD ALL DOG RACING BE ABOLISHED?

At the present time, all dog racing has inherent cruelties which should not be condoned. Dog racing as it exists today is nothing other than a "blood sport" since greyhounds in training are allowed to attack and viciously kill other animals. For these reasons, dog racing should not be tolerated in a civilized society.

15 STATES WHERE DOG RACING IS ALREADY LEGAL:

Alabama	Florida	Oregon
Arizona	Iowa	Rhode Island
Arkansas	Massachusetts	South Dakota
Colorado	Nevada	Vermont
Connecticut	New Hampshire	West Virginia



—John L. Ashbey

The American greyhound, part of that species called "man's best friend," may endure exploitation as a racing animal and a laboratory subject during its short lifetime.

Why We Oppose Greyhound Racing

"There is a revulsion against the wholesale destruction of animals... used as...an economic commodity...."

Last summer, HSUS President John Hoyt addressed the executive session of the American Greyhound Track Operators Association, delivering a no-holds-barred condemnation of greyhound racing as practiced in this country. Here are excerpts from that speech.

As many of you already know, a series of meetings was held, composed of representatives from the American Greyhound Track Operators Association (AGTOA), the National Greyhound Association (NGA), and The Humane Society of the United States, in 1982 and 1983. During those sessions, which were initiated by the AGTOA and the NGA, members of my staff and I raised some of the same concerns and objections I shall discuss now, the use of live animals for training being one of them. And, partly as a consequence of those meetings, a training film promoting the use of the Jack-A-Lure, a mechanical bait developed by Keith Dillon, was produced to assist in and, one would hope, encourage the discontinuation of jack rabbits and other animals being used for training purposes. Unfortunately, it does not appear that this film and, presumably, other efforts, have had any significant im-

pact on changing the more traditional and, apparently, more desired method of "jacking" using live animals. As late as June 29, 1983, Troy Stiles was quoted by *The Daily Mail* of Charleston, West Virginia, as estimating that "only seven or eight percent of trainers use the mechanical device exclusively," while Keith Dillon said in a NGA seminar held in October 1983 that he still uses live lures on ten percent of his greyhounds.

The HSUS contends that, in spite of efforts currently being made in some limited quarters to promote the use of artificial lures, at least ninety percent of greyhound trainers contend that the use of live animals is necessary to teach their dogs to chase the mechanical lure during a race. Mr. Art Tiggert, supervisor of greyhound racing for the state of Florida's Division of Pari-Mutuel

Wagering, said in a personal visit with one of our staff members on July 7, 1984, that all the greyhounds trained in Florida are trained on live lures, specifically rabbits, chickens, and guinea pigs.

The HSUS concludes, therefore, that a conservative estimate places the number of animals suffering the trauma, injury, and sometimes death of being chased and caught by greyhounds during training, at 100,000 animals, the majority of which are rabbits.

Let me now turn to the issue of the excessive breeding of greyhounds. Racing greyhounds are presently being bred in all states where racing is legal and in others, such as New York State, where it is not. According to statistics published in the July 1984 issue of *The Greyhound Review*, official publication of the NGA, 25,287 greyhounds were registered with NGA in 1983. This is greater than the number registered in 1982 (24,741). This is significant since it was stated in our meeting with representatives of the NGA and AGTOA to which I referred earlier that breeders are raising fewer dogs and, thus, there will not be such a severe problem with the mass destruction of sur-



HSUS President John A. Hoyt (inset) addresses the American Greyhound Track Operators Association on the problems plaguing greyhound racing.



HSUS/Danzler

a lethal dose of a barbiturate. Dr. Sherman said that kennel operators at most tracks usually remove unwanted dogs from the track for destruction, usually by shooting, or send them back to the owner or breeder where they meet the same fate.

Without going into the several reasons why humane societies are strongly opposed to the use of domestic animals, including greyhounds, for research purposes, let me tell you quite unequivocally that nothing will generate greater opposition to greyhound racing where it already exists than to discover that excess or injured and old dogs are becoming the victims of research. The efforts to oppose greyhound racing in this country are minuscule when compared to the enormous and growing efforts to oppose the use of live animals for research purposes, especially domestic animals. And, if greyhound racing hopes to avoid becoming the object of a far greater protest than now exists, it had better avoid completely and without exception the selling or giving of greyhounds to research establishments, which is surely akin to going from the frying pan into the fire.

Finally, let me comment on the stress and injuries to greyhounds resulting from certain training procedures, racing conditions and frequency, as well as their housing and care. While these conditions appear to be somewhat less obvious and, thus, of less concern to the public, they can not and will not be ignored

plus greyhounds. Based on statistics for the first five months of 1984, it appears that 1984's registration will exceed 1983's. It seems likely, therefore, that massive destruction will continue, perhaps in even greater numbers than in prior years. And when one considers that "approximately fifty percent are killed before ever reaching a real track" (according to Richard Kiper, a greyhound trainer in Florida, *St. Petersburg Times*, May 6, 1983) and eighty percent by the age of five years, is it any wonder that there is revulsion at this wholesale destruction of animals viewed as little more than an economic commodity, though they are among that species which long ago was crowned with the title "man's best friend"?

It is only recently that humane societies and the general public have become aware of the degree of this destruction. Until now, the most pointed criticism of greyhound racing has focused on the abuse and suffering experienced by the animals used in training. However, as the picture of the massive destruction of the greyhounds themselves unfolds, including the ways in which they are destroyed or otherwise disposed of, I predict that this issue

will replace the "live bait" issue as the number one objection to greyhound racing.

In a conversation with Dr. Harry Sherman (8/31/83), track veterinarian at Plainfield Greyhound Park, Dr. Sherman indicated that the usual method of disposing of unwanted greyhounds was shooting them because that was a cheaper method than paying a veterinarian to inject



Greyhounds in training rip apart a live rabbit.

St. Petersburg Times

by humane societies and concerned individuals. One of the most serious concerns is the high percentage of dogs sustaining injuries during racing.

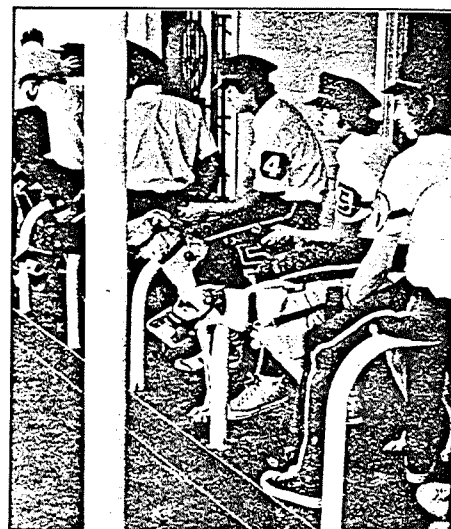
According to *Veterinary Medicine/Small Animal Clinician* (August 1983), "Racing greyhounds are prone to a plethora of injuries including skin lacerations, 'dropped' and torn muscles, ruptured tendon sheaths, and fractured bones."

Estimates derived from statistics kept by the track veterinarian at Plainfield Greyhound Park indicated that approximately 160 dogs had to be destroyed due to the severity of their racing injuries during a twelve-month period (August 1, 1982—July 31, 1983) at one racetrack.

Dogs with less severe injuries are even less fortunate since they are forced to continue racing despite painful ailments. An unfortunate fate also awaits the permanently crippled

dogs that are kept alive, despite painful ailments, for breeding purposes.

Few, if any, persons associated with the humane movement are of the opinion that dog racing in the United States is on its way out in the foreseeable future. But neither do we expect to see it spread to other states or expand to any significant degree in states where it is already approved so long as the abuses and suffering I have addressed today remain. Only as these conditions are changed and improved will humane societies focus their energies and efforts on other, more serious issues and concerns. But under no circumstance, no matter how significant the changes and improvements made, will greyhound racing as now practiced be approved or endorsed by those within the animal-welfare/rights movement. For even if the apparent abuses be removed and the suffering and stress eliminated, there is a developing ethical consciousness within our society and culture that views the exploitation



Handlers wait to parade their charges to the post at a greyhound racetrack.

of animals for any nonessential purpose as wholly inappropriate. Even so, it would appear to be sometime in the very distant future before even the most obvious of cruelties and abuses are mitigated.

ALICE MORGAN WRIGHT—EDITH GOODE FUND TESTAMENTARY TRUST

December 31, 1983

Statement of Assets and Liabilities

Assets	\$1,267,364
Trust Corpus 12/31/82	139,342
1983 Income from Investments—Net	\$1,406,706
	(116,342)
Less: Distribution of 1982 Income	\$1,290,364
Represented by	
Cash	\$ 235
Accrued Interest Receivable	28,168
Investments—Securities at Book Value	1,261,961
Balance 12/31/83	\$1,290,364

Statement of Receipts and Disbursements

Receipts	
1983 Income from Investments—Net	\$139,342
Disbursements	
Grants of 1983 Income to Organizations at Right	\$139,342

Organizations Receiving Aid From Alice Morgan Wright—Edith Goode Fund 1983 Trust Income

Actors and Others for Animals, Hollywood, California
 American Fondouk Maintenance Committee, Fez, Morocco
 Animal Legal Defense Fund, New York, New York
 Animal Protective League, Milwaukee, Wisconsin
 Animal Rights Network, Westport, Connecticut
 Animals' Crusaders, Inc., Everett, Washington
 Association for the Prevention of Cruelty in Public Spectacles, Barcelona, Spain
 Association for the Protection of Furbearing Animals, Vancouver, Canada
 Association Uruguaya De Proteccion A Los Animales, Montevideo, Uruguay
 Brooke Hospital for Animals (Old Warhorse Memorial Hospital), London, England
 Bund Gegen Den Missbrauch Der Tiere e.V., Munich, Germany
 Council for Livestock Protection, New York, New York
 Dublin Society for the Prevention of Cruelty to Animals, Dublin, Ireland
 Ferne Animal Sanctuary, London, England
 Fund for the Replacement of Animals in Medical Experiments (FRAME), Nottingham, England
 Hardy Jones/Julia Whitty Productions, Sausalito, California
 Hellenic Animal Welfare Society, Athens, Greece
 Irish Society for the Prevention of Cruelty to Animals, Dublin, Ireland
 Lehigh County Humane Society, Allentown, Pennsylvania
 Missouri Anti-Vivisection Society, St. Louis, Missouri
 Morristown—Hamblen Humane Society, Morristown, Tennessee
 National Equine Defense League, Carlisle, England
 Nilgiri Animal Welfare Society (Nilgiri Animal Sanctuary), Tamilnadu, South India
 Nordic Society Against Painful Experiments on Animals (Nordiska Samfundet), Stockholm, Sweden
 Peoples' Dispensary for Sick Animals, Surrey, England
 Performing and Captive Animals' Defense League, London, England
 Performing Animal Welfare Society (PAWS), Pacifica, California
 St. Huberts Giralda Shelter and Education Center, Madison, New Jersey
 Scottish Society for the Prevention of Vivisection, Edinburgh, Scotland
 Society for Animal Rights, Inc., (National Catholic Society for Animal Welfare), Clarks Summit, Pennsylvania
 Society for the Protection of Animals in North Africa, London, England
 South African Federation of SPCA's and Affiliated Societies, Claremont, Republic of South Africa
 The Digit Fund, Ruhengiri, Rwanda, Africa
 Tierschutzverein Fur Berlin Und Umgebung Corp., Berlin, West Germany
 World Society for the Protection of Animals, Zurich, Switzerland

F A C T S H E E T



HORSE RACING

1. WHY WOULD ANYONE OBJECT TO ORGANIZED HORSE RACING?

Under ideal conditions horse racing could be a wonderful sport both for horse and human. Unfortunately pari-mutuel (legalized gambling) horse racing as currently conducted in this country is a cruel and inhumane sport which exploits horses to benefit horse owners, trainers, track veterinarians and racetrack operators; not to mention the states which condone this abuse to add to the states' treasuries. This exploitation results in the tragic death of thousands of racehorses every year and the abuse of tens of thousands of other horses which are forced to participate in this sport.

2. WHAT TYPES OF ABUSES OCCUR TO THE HORSES?

(1) Two-Year-Old Racing - Most horses begin their racing careers at two years of age before they are mature and before their musculo-skeletal system is fully developed to withstand the punishment of racing, thus resulting in many needless injuries. No one would think of placing a twelve-year-old boy in a professional football game, but racehorse owners who desperately want to make as much money on their investment in as short a time as possible think nothing of placing a young immature horse in competition for which it is not physically prepared. The American Association of Equine Practitioners lists two-year-old racing as one of the major causes of injuries to racehorses.

(2) Excessive Racing - Horses are raced as frequently as possible in order to earn purses for their owners and trainers, regardless of the physical condition of the animals and the cruelty involved in racing a fatigued animal.

(3) Faulty Race Track Surfaces - Many track surfaces are kept intentionally hard to provide fast race times. However, these hard surfaces result in extreme concussion to the horses' limbs, causing lameness problems for many horses.

(4) Abuse of Drugs - Painkilling drugs are often used to mask a horse's pain, thus enabling the horse to run full out on an injured leg. This practice nearly always aggravates injuries, and often an injured leg shatters under the stress of racing, causing dangerous spills in which horses are crippled and must be destroyed. Even less fortunate than the horses that are humanely destroyed are the horses that are less severely injured and are forced through the use of drugs to continue their racing careers in spite of chronic and painful injuries.

(5) Other Abuses - Racehorses are frequently forced to race in inclement weather and in the extremes of heat and cold since cancellation of race dates in the dead of winter or on blistering summer days results in loss of revenue.

As a result of these abuses, veterinarians caring for racehorses estimate that 60-90% of their charges are significantly lame and a 1983 report states that "80% of racehorses have some kind of injury: joint damage and joint disease are common."

3. HOW MANY STATES ALLOW HORSE RACING?

Thirty-six states currently allow horse racing--although six states do not actually conduct racing at this time. Instead, some allow betting on horse racing which takes place in other states.

4. ARE YOU SURE THERE IS A PROBLEM WITH DRUGS IN RACING?

Yes. In fact, legislation addressing this problem have been pending before the U.S. Congress since 1980 and several hearings have been held. The television show "60 Minutes" reported on the widespread problems in 1979 and UPI released a series of articles describing the many problems in 1981. And as recently as May, 1984, NBC "Nightly News" exposed the scandalous and pervasive abuse of drugs inflicted upon racehorses. Mr. Joseph Kellman, a member of the Illinois Racing Board announced his resignation last year because of his frustration over the Board's inability to end drug abuse on the racetrack.

5. ISN'T RACING A GOOD FORM OF ENTERTAINMENT FOR PEOPLE WHO LIKE TO BET?

One of the reasons that Congress is so concerned about drugging of racehorses is because the outcome of the races can be so easily

"fixed." In other words, the average citizen betting on a race can be cheated. This is unfair to the people who bet their hard-earned money on horses expecting to have a fair race run.

6. ISN'T THE REVENUE RAISED FROM RACING ENOUGH TO JUSTIFY ANY CRUELTY?

The amount of money generated by horse racing towards the general state tax fund might appear substantial on surface, but compared to the states' total budget, this amount is infinitesimal. The average amount of racing revenue reported by the states is less than three-tenths of one percent of the states' total budget. In addition, it is a regressive form of taxation and is merely a redistribution of a state's income, since money not spent at the track would probably be spent on consumable goods upon which there is a state sales tax. The money spent on other consumable goods or services would also generate jobs and thus pari-mutuel racing contributes little to the economic And, of course, no amount of money is ever sufficient justification for cruelty to animals.

7. DON'T STATE RACING COMMISSIONS GUARD AGAINST PROBLEMS?

States have only legalized racing in order to reap financial gains. Therefore, their only goal is to make money. The states share with the race tracks and the horsemen in a percentage of all money wagered at the race tracks. This causes a conflict of interest since the states are partners in a business which they are supposed to regulate. As a result, racing commissions are more concerned about money than the integrity of the sport or the welfare of the horses and it is not uncommon for racing commissions to sacrifice the horses' welfare to benefit the state's coffers.

8. COULD HORSE RACING EVER BE HUMANE?

Ideally, horse racing could be humane if conducted properly. However, as long as horse racing is a business and not a "sport," money will take precedence over the welfare of the horse. Because of the large amounts of money wagered at race tracks and the resulting potential for huge profits, it does not appear likely that pari-mutuel horse racing will ever become a humane sport. Gambling, quick profits, or tax shelters are the main incentives attracting participants into horse racing. Consequently, the horse is viewed not as a living feeling creature, but merely as a tool for making money.

9. HORSES ARE VALUABLE ANIMALS. WOULD THEIR OWNERS ALLOW THEM TO BE MISTREATED?

Horses are only valuable to their owners if they are racing and earning purse money. If a horse is tired, ill, or injured, owners are reluctant to rest the animal, since a horse "out to pasture" is not making money. In addition, trainers are generally entrusted with the care of a horse for only a short period of time and believe it is economically advantageous to keep a horse racing, no matter what the long-term physical cost to the animal. Contrary to popular belief, most racehorses are not extremely valuable animals. For every multi-million dollar race horse, like Secretariat, who makes an enormous amount of money for its owner and is, often, royally treated for the rest of its life, there are thousands of "cheaper" horses that endure a miserable existence--and even die on the race track--in order to try to live up to the hopes of their owners and trainers.

10. WON'T HORSE RACING EXIST REGARDLESS OF WHETHER WAGERING IS PERMITTED ON THE RACES?

Yes, there will always be some type of horse racing such as that held at county fairs or at the small "bush" tracks around the state. However, if pari-mutuel horse racing is legalized, horse racing will expand tremendously because of the huge incentives created by the gambling money. Pari-mutuel wagering does not eliminate the "bush" tracks, but only serves to dramatically increase the total number of horses that are raced in a particular state which results in more horses being abused. Also, because of the monetary incentives in pari-mutuel racing, the abuses are intensified.



February 11, 1987

TESTIMONY BEFORE THE HOUSE FEDERAL
AND STATE AFFAIRS COMMITTEE

RE: House Bill 2044

During my testimony on January 29, 1987, regarding House Bill 2044 I indicated to the committee that the "pari-mutuel industry group" would be meeting to review the bill. That committee during its meeting on February 10, 1987, made the following recommendations:

Amend new Section 1, subparagraph (e) line 0042 should read "Facility manager licensee" means a person, partnership, corporation or association who has a contract with an organization licensee to manage a racetrack facility;

Amend new Section 2, delete the last sentence of subparagraph (s) beginning on line 0110 and ending on line 0112;

Amend new Section 19, subparagraph (c) line 0108 insert following the word balance "less the breakage".

Also during that hearing it was requested of me that I provide you information and responses to questions posed by various committee members. My responses are as follows:

1. Can we find specific instances where the pari-mutuel handle has been affected by an increase in the take-out (the amount paid to the state, track operator and for purses that is subtracted from the amount returned to the wagering public):

The state of Nebraska increased its take-out in 1986 from 16% to 20% on its exotic races and according to its Executive Secretary, Mr. Dennis Oelschlager, that increase has been the second biggest factor he believed which negatively influenced the

pari-mutuel handle during that year. I have enclosed a copy of the latest statistics for Nebraska's pari-mutuel wagering activities during 1986. Mr. Oslager pointed out that the first biggest factor in the decline should be attributed to the Iowa dog tracks.

The state of Washington increased its take-out in 1985 by 5%. In an interview with Mr. Mark Arnold, Controller for the Playfair Race Course, in Spokane, Washington, it was his opinion that the increased take-out had a substantial negative effect during 1986 and 1985. A copy of his letter and statistics from that track are enclosed for your examination.

2. The industry average regarding the present percentage of straight wagering versus exotic wagering on a national basis according to authorities at Killingsworth, Liddy & Co., Inc., 635 Massachusetts Avenue, Arlington, Massachusetts 02174 are as follows:

- (a) Horse - 60% straight wagering (win, place or show) and 40% exotic;
- (b) Dog - 10% straight wagering; 90% exotic.

3. We were unable to secure definitive formulas regarding the percentage necessary to afford a break even point for a potential horse and/or greyhound developer. Further, we were unable to secure workable formulas that would give the committee some measurable device upon which to determine the minimum take-out requirements for developers on any given horse or dog track.

4. The number of successful dual tracks presently in operation on the North American continent are found in Tiajuana, Mexico, Juarez, Mexico and Nuevo Laredo, Mexico. A non commercial track is also located at Anthony, Kansas. The track at Henderson, Nevada was originally scheduled for joint operations. It was not successful for reasons due principally to commercial gambling in Las Vegas. Dual facilities were also located at Green Mountain, Vermont, and Hinsdale, New Hampshire. Both of those tracks were originally designed as harness tracks. Experiencing declining interests and revenue in harness racings at both tracks ultimately lead racing officials to co-locate a greyhound operation at both facilities. Eventually the harness racing folded altogether, and now both are racing greyhounds exclusively.

5. We have been unable to find any state which allows pari-mutuel wagering on both greyhound and horse races within its borders that prohibits a joint or combination track.

6. A request was made to provide the committee with the racing statistics for the state of New Mexico. I am enclosing a statistical summary prepared by the National Association of State Racing Commissioners on the 1985 pari-mutuel racing in the

United States; New Mexico's statistics are provided.

Kansans for Pari-Mutuel stands ready to assist the committee further with whatever questions it might have regarding the pari-mutuel racing industry in the United States as well as further review of House Bill 2044.

Very truly yours,

JONATHAN P. SMALL, CHARTERED

Jonathan P. Small
Kansans for Pari-Mutuel
Attorney/Lobbyist

Enc.

NEBRASKA STATE RACING COMMISSION

ANNUAL REPORT

1986

KAY ORR

GOVERNOR

HARRY J. FARNHAM

CHAIRMAN

JIM L. HABERLAN

VICE-CHAIRMAN

VINCE DOWDING

COMMISSIONER

DENNIS OELSCHLAGER

EXECUTIVE SECRETARY

JACK FICKLER

STATE STEWARD

JOSEPH E. COOK
DENNIS P. LEE

SECURITY AND
INVESTIGATIONS

JOHN EICHELBERGER
QUIENT SCHAFFER

DIRECTOR, QUARTER HORSE RACING
QUARTER HORSE STATE STEWARD

SHIRLEY BURBACH

ADMINISTRATIVE ASSISTANT

DEBRA DIXON
VIRGINIA EWING
CAROLYN MEDINA

TRACK OFFICE
ASSISTANTS

P. O. Box 95014
LINCOLN, NEBRASKA 68509
402-471-4155

NEBRASKA RACING COMMISSION RECEIPTS, EXPENSES, AND TAXES

I. RECEIPTS	1985	1986
DAILY LICENSE FEES	\$44,320	\$42,760
ADMISSIONS TAX	\$455,797	\$350,132
OCCUPATIONAL LICENSES	\$135,675	\$131,135
OFFICIALS SALARY REIMB'TS	\$37,378	\$39,544
INTEREST	\$18,317	\$11,552
MISC. (FINES, ETC.)	\$6,769	\$7,074
TOTAL	\$698,256	\$581,837

II. COUNTY FAIR DISTRIBUTION AND COMMISSION EXPENSE

DISTRIBUTION TO COUNTY FAIRS	\$308,319	\$179,298
COMMISSION EXPENSES	\$389,937	\$402,540
TOTAL	\$698,256	\$581,837

III. TAXES

PARI-MUTUEL TAX *	\$9,203,646	\$4,938,180
SALES TAX ON CLAIMED HORSES *	\$85,397	\$74,469
ADMISSIONS TAX **	\$455,797	\$350,132
TOTAL	\$9,744,840	\$5,362,781

* PAID TO STATE GENERAL FUND

** PAID TO RACING COMMISSION CASH FUND

IV. TRACK DISTRIBUTION FUND

RECEIPTS	
PAID IN BY TRACKS	\$643,075
INTEREST	\$624
PAYMENTS	\$643,699

Track Distribution Fund receipts were paid in based on a deduction from "exotic" wagers. This deduction was 1% at Aksarben, and 1/2 of 1% at all other tracks. This fund was distributed to Atokad, Columbus, and the quarter horse tracks in accordance with statutory requirements. The amounts paid in and received by each track are presented on pages 3 and 4 of this report.

NEBRASKA HORSE RACING SUMMARY

	1985	1986
Number of tracks	8	8
Number of racing days	273	267
Number of races run	2,633	2,549
Paid attendance	1,519,322	1,167,105
Total Attendance	1,897,340	1,513,245
Parimutuel handle	\$214,584,635	\$155,011,412
Parimutuel tax	\$9,203,646	\$4,938,180
Sales tax on claimed horses	\$85,397	\$74,469
Admissions tax	\$455,797	\$350,132

1986 NEBRASKA HORSERACING SUMMARY FOR THOROUGHBRED TRACKS

	FONNER	AKSARBEN	LINCOLN	ATOKAD	ATOKAD	COLUMBUS	TOTAL
OPENING DATE	FEB 20	APR 30	SEP 12	MAY 3	FALL MEET	JUL 25	
CLOSING DATE	APR 26	AUG 24	NOV 9	JUL 20	CANCELLED	SEP 10	
RACE DAYS 1986	42	86	40	26	0	31	225
RACE DAYS 1985	42	86	41	26	13	25	233
RACES RUN 1986	398	811	364	295	0	294	2162
RACES RUN 1985	398	801	375	286	117	239	2216
1986 ATTEND. PAID	159,107	800,612	92,185	16,484	0	74,355	1,142,743
TOTAL	201,107	993,192	143,145	32,084	0	102,255	1,471,783
1985 ATTEND. PAID	184,345	1,082,769	125,143	21,332	10,350	69,666	1,493,605
TOTAL	226,345	1,305,753	177,377	36,932	18,150	92,166	1,856,723
1986 PARIMUTUEL							
HANDLE	\$22,295,273	\$108,726,807	\$13,065,267	\$2,341,542	\$0	\$7,367,165	\$153,796,054
DAILY AVERAGE	\$530,840	\$1,264,265	\$333,043	\$90,059	\$0	\$237,650	\$683,538
AVERAGE PER RACE	\$56,018	\$134,065	\$35,894	\$7,937	\$0	\$25,058	\$71,136
BREAKAGE	\$163,320	\$837,818	\$95,078	\$17,319	\$0	\$53,927	\$1,167,462
1985 PARIMUTUEL							
HANDLE	\$26,482,824	\$154,159,067	\$19,728,349	\$2,859,421	\$1,717,924	\$8,248,346	\$213,195,931
DAILY AVERAGE	\$630,543	\$1,792,547	\$481,179	\$109,978	\$132,148	\$329,934	\$915,004
AVERAGE PER RACE	\$66,540	\$192,458	\$52,609	\$9,998	\$14,683	\$34,512	\$96,208
BREAKAGE	\$262,204	\$1,342,727	\$133,514	\$22,110	\$9,264	\$58,651	\$1,828,470
1986 TAXES							
PARIMUTUEL TAX	\$611,811	\$4,069,072	\$242,611	\$0	\$0	\$14,687	\$4,938,180
ADMISSIONS TAX	\$47,732	\$240,184	\$27,656	\$4,945	\$0	\$22,307	\$342,823
SALES TAX ON CLAIMED HORSES	\$5,653	\$62,350	\$3,264	\$263	\$0	\$2,870	\$74,399
TOTAL TAXES	\$665,196	\$4,371,606	\$273,530	\$5,208	\$0	\$39,863	\$5,355,402
1985 TAXES							
PARIMUTUEL TAX	\$1,274,141	\$7,357,953	\$509,134	\$0	\$0	\$62,417	\$9,203,646
ADMISSIONS TAX	\$55,304	\$324,831	\$37,543	\$6,400	\$3,105	\$20,900	\$448,082
SALES TAX ON CLAIMED HORSES	\$10,386	\$69,938	\$1,280	\$462	\$88	\$3,243	\$85,397
TOTAL TAXES	\$1,339,831	\$7,752,722	\$547,957	\$6,862	\$3,193	\$86,560	\$9,737,124
'86 HORSES CLAIMED	31	125	21	3	0	24	204
TOT. AMOUNT CLAIMS	\$161,500	\$1,247,000	\$93,250	\$7,500	\$0	\$82,000	\$1,591,250
'85 HORSES CLAIMED	45	108	10	5	1	23	192
TOT. AMOUNT CLAIMS	\$296,750	\$1,398,750	\$32,000	\$13,200	\$2,500	\$92,650	\$1,835,850
TRACK DISTRIBUTION FUND							
PAID IN	\$33,341	\$536,076	\$39,925	\$7,188		\$22,712	\$639,241
RECIEVED				\$269,087		\$278,057	\$547,144

1986 NEBRASKA HORSE RACING SUMMARY FOR QUARTER HORSE TRACKS

TRACK OPENING DATE ENDING DATE	BROKEN BOW MAY 24 JUNE 29	DESHLER JULY 4 AUGUST 2	HASTINGS AUGUST 9 SEPTEMBER 8	TOTAL
RACE DAYS: 1986	12	14	16	42
1985	12	13	15	40
RACES: 1986	110	114	163	387
1985	123	128	166	417
1986 ATTENDANCE PAID	5,363	6,381	12,618	24,362
ATTENDANCE TOTAL	9,563	11,281	20,618	41,462
1985 ATTENDANCE PAID	5,294	7,480	12,943	25,717
ATTENDANCE TOTAL	8,894	12,030	19,693	40,617
1986 PARI-MUTUEL HANDLE	\$266,569	\$301,341	\$647,448	\$1,215,358
DAILY AVERAGE HANDLE	\$22,214	\$21,524	\$40,466	\$28,937
AVERAGE HANDLE PER RACE	\$2,423	\$2,643	\$3,972	\$3,140
BREAKAGE	\$2,579	\$2,935	\$5,557	\$11,071
1985 PARI-MUTUEL HANDLE	\$314,898	\$395,315	\$678,491	\$1,388,704
DAILY AVERAGE HANDLE	\$26,242	\$30,409	\$45,233	\$34,718
AVERAGE HANDLE PER RACE	\$2,560	\$3,088	\$4,087	\$3,330
BREAKAGE	\$2,776	\$2,773	\$6,519	\$12,068
TOTAL PURSES PAID	\$86,125	\$76,051	\$192,487	\$354,663
CONTRIBUTED BY HORSEMEN	\$53,945	\$24,800	\$124,322	\$203,067
ADMISSIONS TAX	\$1,609	\$1,914	\$3,785	\$7,309
SALES TAX ON CLAIMED HORSES	\$0	\$0	\$70	\$70
TRACK DISTRIBUTION FUND				
PAID IN	\$794	\$946	\$2,093	\$3,833
RECEIVED	\$27,587	\$31,685	\$36,783	\$96,055

1986 PURSES AND BREEDER AWARDS AT NEBRASKA THOROUGHBRED TRACKS

PURSES

	FONNER	AKSARBEN	ATOKAD	COLUMBUS	LINCOLN	TOTAL
Paid by the track	\$1,523,450	\$7,354,146	\$332,475	\$897,300	\$1,179,928	\$11,287,299
Paid by horsemen	29,100	274,514	2,925	6,175	23,475	336,189
Breeders' Cup Awards	12,000	166,310	0	0	18,900	197,210
Supplement Nebr Bred Races	23,010	134,800	4,200	4,300	6,975	173,285
Ne Bred Owners Open Races	22,902	118,370	0	0	9,096	150,368
Other sponsors						
Total Purses Paid	\$1,610,462	\$8,048,140	\$339,600	\$907,775	\$1,238,374	\$12,144,351

NEBRASKA BRED BREEDER AND STALLION AWARDS

	FONNER	AKSARBEN	ATOKAD	COLUMBUS	LINCOLN	TOTAL
3% Breeder Awards *	\$13,677	\$44,932	\$1,892	\$6,492	\$8,706	\$75,699
Breeder Awards: A **	33,335	123,355	5,760	17,374	21,103	200,927
Breeder Awards: A & B **	31,955	119,848	4,414	15,149	20,315	191,682
Stallion Awards **	10,607	46,346	1,014	4,860	5,641	68,468
Total	\$89,573	\$334,481	\$13,080	\$43,875	\$55,765	\$536,775

* - 3% paid from winner's share of purse

** - paid from Nebraska Bred incentive fund - this fund is generated by a 1% deduction from exotic wagers

NEBRASKA RACING COMMISSION CASH FUND
PAID TO COUNTY FAIRS SINCE 1935

YEAR	PAYMENTS TO EACH FAIR	TOTAL DISTRIBUTION
1935	\$239.15	\$19,371.15
1936	310.90	27,981.00
1937	298.70	27,480.40
1938	278.40	25,891.20
1939	311.00	28,923.00
1940	323.94	30,126.42
1941	303.30	28,206.90
1942	303.25	26,989.25
1943	0.00	0.00
1944	0.00	0.00
1945	318.71	29,639.90
1946	382.03	35,528.80
1947	374.28	34,808.20
1948	406.43	37,798.20
1949	398.30	37,041.90
1950	490.80	45,644.40
1951	521.00	48,453.00
1952	562.50	52,312.50
1953	631.25	58,706.25
1954	664.25	61,775.25
1955	723.25	67,262.26
1956	730.20	67,908.60
1957	758.90	70,577.70
1958	785.55	73,056.15
1959	1,113.01	103,509.93
1960	1,224.50	113,878.50
1961	1,307.50	121,597.50
1962	1,355.82	126,091.26
1963	1,419.00	131,967.00
1964	1,473.50	137,035.50
1965	1,523.50	141,685.50
1966	1,517.50	141,127.50
1967	1,469.50	136,663.50
1968	1,450.25	134,873.25
1969	1,387.70	129,056.10
1970	1,039.00	96,627.00
1971	1,913.85	177,987.75
1972	1,671.25	155,426.25
1973	1,483.85	137,998.05
1974	1,332.04	123,879.72
1975	1,171.82	108,979.26
1976	1,814.82	168,778.26
1977	1,764.08	164,059.44
1978	1,854.21	172,441.53
1979	1,369.70	127,382.10
1980	3,050.18	283,666.75
1981	3,811.42	354,462.06
1982	3,669.34	341,248.62
1983	3,558.88	330,975.84
1984	3,241.41	301,451.17
1985	3,315.26	308,319.16
1986	1,927.93	179,297.51
TOTAL	\$63,346.91	\$5,885,948.44

ANNUAL RACING REPORT

1986

ANALYSIS OF SAMPLES SUBMITTED BY THE NEBRASKA RACING COMMISSION

	<u>Urines Tested</u>	<u>Blood Tested</u>	<u>Positives</u>
<u>THOROUGHBRED:</u>			
Ak-Sar-Ben, Omaha, NE	1,365	101	0
Atokad (1st Season) South Sioux City, NE	602	26	0
Columbus Races, Columbus, NE	577	54	1
Fonner Park, Grand Island, NE	648	102	1
State Fair Grounds, Lincoln, NE	649	83	0
 <u>QUARTERHORSE:</u>			
Custer County Downs, Broken Bow, NE	107	4	1*
Thayer County Downs, Deshler, NE	104	10	1
Queen City Downs, Hastings, NE	162	4	9
 TOTAL SAMPLES TESTED: 4,634			

*Positive tests for Phenylbutazone and/or its metabolites are reported for the Quarterhorse tracks.

NOTE: 88.2% of the samples from Thoroughbred tracks contained Phenylbutazone and/or its metabolites.
42.7% of the samples from Thoroughbred tracks contained Furosemide (Lasix).

Prepared By: Harris Laboratories, Inc.
624 Peach Street
P. O. Box 80837
Lincoln, Nebraska 68501

PLAYFAIR

RACE COURSE

February 11, 1987

To Whom It May Concern:

At the request of Mr. John Small, I have enclosed some of the vital statistics for Playfair since 1984.

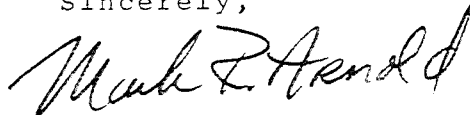
As you will notice there is a dramatic decrease in handle from 1984 to 1985. In 1985 the State of Washington increased the takeout on exotics. The effect at Playfair was an approximate 5% increase in the takeout from the bettor.

In the first half of the 1985 season, the average per capita was about \$94.00. In the last half, the average per capita was about \$76.00. Thus, the per capita stayed close to the 1984 average.

The increased takeout's long term effect on the bettor is shown dramatically in 1986. I expect 1987 to show continued declines in per capita wagering and believe the long term effect must be reversed. In Washington, the Associations, Horsemen, and Breeders have banded together and written legislation to repeal this additional tax and plan to present it to the legislature within 1 year.

Please call me if I can be of further assistance.

Sincerely,



Mark R. Arnold
General Manager

MRA/mlh
Enc

PLAYFAIR RACE COURSE COMPARATIVE STATISTICS FOR 1986

	<u>%+ or -</u> <u>85-86 season</u>	<u>1986</u> <u>101 Days</u>	<u>1985</u> <u>101 Days</u>	<u>1984</u> <u>104 Days</u>	<u>1983</u> <u>98 Days</u>	<u>1982</u> <u>82 Days</u>	<u>1981</u> <u>76 Days</u>
MUTUEL HANDLE	-.0978	24,648,938	27,322,423	29,848,950	29,985,798	25,654,858	25,800,773
PER CAPITA WAGERED	-.0938	76.25	84.15	84.71	83.55	77.25	81.02
DAILY AVERAGE	-.0978	244,049	270,519	287,009	305,978	312,864	339,483
PURSES PAID (Direct)	-.0865 -.0496	2,080,705 2,057,000	2,277,800	1,936,100	1,822,800	1,551,560	1,489,000
BONUS PAID (Purses)	-0-	-0-	-0-		43,926	-0-	28,200
BREEDERS AWARDS	-.0484	120,037	126,141	115,224	114,350	98,526	102,076
WASHINGTON OWNERS BONUS PAID	-.0876	249,297	273,224	298,490	299,858	256,548	258,007
TOTAL AWARDS TO Horsemen (4+5+6+7)	-.0848	2,450,039	2,677,165	2,349,814	2,280,934	1,906,634	1,877,283
BREAKAGE	-.0671	198,483	212,767	133,588	138,758	120,293	114,805
Att'n:		323275	324697	352357	358893	331683	

2/9/87
Mark R. Arnold

PARI-MUTUEL RACING

1985

**A Statistical Summary Prepared by
THE NATIONAL ASSOCIATION OF
STATE RACING COMMISSIONERS**



Section One:

Horse Racing in the U.S.

Section Two:

Horse Racing in Canada

Puerto Rico

Jamaica

Section Three:

Greyhound Racing in the U.S.

Section Four:

Jai Alai in the U.S.

Compiled from data provided the National Association of State Racing Commissioners by its membership and the Canadian Ministry of Agriculture.

Price Per Copy \$25.00

**National Association of State Racing Commissioners
535 West Second St., Suite 300, Lexington, Ky. 40503**

HORSE RACING IN THE UNITED STATES

RACING REVENUE TO STATES BY YEARS (1934-1985)

1985..... \$625,159,697	1972..... 505,904,550	1959..... 243,388,655	1946..... 94,035,859
1984..... 650,262,852	1971..... 508,338,417	1958..... 222,049,651	1945..... 65,265,405
1983..... 641,387,176	1970..... 486,403,097	1957..... 216,747,621	1944..... 55,971,233
1982..... 652,888,463	1969..... 461,498,886	1956..... 207,456,272	1943..... 38,194,727
1981..... 680,199,584	1968..... 426,856,448	1955..... 186,989,588	1942..... 22,005,278
1980..... 712,727,523	1967..... 394,381,913	1954..... 178,015,828	1941..... 21,128,173
1979..... 680,919,798	1966..... 388,452,125	1953..... 167,426,465	1940..... 16,145,182
1978..... 673,063,831	1965..... 369,892,036	1952..... 142,489,696	1939..... 10,369,807
1977..... 700,239,986	1964..... 350,095,928	1951..... 117,250,564	1938..... 9,576,335
1976..... 714,629,120	1963..... 316,570,791	1950..... 98,366,167	1937..... 8,434,792
1975..... 675,466,247	1962..... 287,930,030	1949..... 95,327,053	1936..... 8,611,538
1974..... 567,132,384	1961..... 264,853,077	1948..... 95,803,364	1935..... 8,386,255
1973..... 533,500,015	1960..... 258,039,385	1947..... 97,926,984	1934..... 6,024,193

(These statistics do not include revenue produced by off-track betting in New York prior to 1975.)

TOTAL HORSE RACING DAYS AND TOTAL RACES

State	RACING DAYS					NUMBER OF RACES				
	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	189	✓		✓	189	2,092	✓		✓	2,092
Arkansas	62	62				606	606			
California	964	462	171	201	130	9,689	4,288	1,864	1,928	1,609
Colorado	28			28		307			307	
Delaware	331	99	232			4,163	915	3,248		
Florida	488	356	120	12		5,126	3,572	1,426	128	
Idaho	104	✓		✓	104	1,135	✓		✓	1,135
Illinois	1,184	484	700			11,535	4,535	7,000		
Iowa	31		31			285		285		
Kentucky	677	306	371			6,735	2,937	3,798		
Louisiana	738	590		148		7,611	6,132		1,479	
Maine	315		315			3,698		3,698		
Maryland	657	309	348			6,584	2,845	3,739		
Massachusetts	496	267	229			5,247	2,728	2,519		
Michigan	686	181	468	37		7,291	1,810	5,148	333	
Minnesota	83	83				782	782			
Montana	133	✓		✓	133	1,330	✓		✓	1,330
Nebraska	273	233		40		2,633	2,216		417	
New Hampshire	237	165	72			2,506	1,650	856		
New Jersey	733	310	423			7,020	2,790	4,230		
New Mexico	401	✓		✓	401	4,683	✓		✓	4,683
New York	1,634	469	1,165			16,425	4,240	12,185		
Ohio	1,054	428	626			9,898	3,638	6,260		
Oklahoma	160	✓		✓	160	1,951	✓		✓	1,951
Oregon	171	✓		✓	171	2,383	✓		✓	2,383
Pennsylvania	974	378	596			10,803	3,651	7,152		
South Dakota	23	✓		✓	23	263	✓		✓	263
Vermont	9		9			89		89		
Washington	365	✓	5	✓	360	3,656	✓	40	✓	3,616
West Virginia	477	477				4,834	4,834			
Wyoming	68	✓		✓	68	777	✓		✓	777
Totals	13,745	5,659	5,881	466	1,739	142,137	54,169	63,537	4,592	19,839

ATTENDANCE AND DAILY AVERAGE ATTENDANCE

State	ATTENDANCE					DAILY AVERAGE ATTENDANCE				
	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	792,765	✓		✓	792,765	4,195	✓		✓	4,195
Arkansas	1,267,371	1,267,371				20,441	20,441			
California	12,209,225	9,091,658	865,249	1,105,825	1,146,493	12,665	19,679	5,060	5,502	8,819
Colorado	24,280			24,280		867			867	
Delaware	1,086,718	418,653	668,065			3,286	4,229	2,880		
Florida	2,859,572	2,335,091	502,799	21,682		5,860	6,559	4,190	1,807	
Idaho	224,819	✓		✓	224,819	2,162	✓		✓	2,162
Illinois	6,747,921	3,678,088	3,069,833			5,699	7,599	4,385		
Indiana	48,450		48,450			1,563		1,563		
Kentucky	2,944,813	2,181,539	763,274			4,350	7,129	2,057		
Louisiana	3,675,791	3,370,013		305,778		4,981	5,712		2,066	
Maine	N/A		N/A			—		—		
Maryland	3,706,929	2,331,676	1,375,253			5,642	7,546	3,952		
Massachusetts	1,922,062	1,387,553	534,509			3,875	5,197	2,334		
Michigan	2,420,489	748,647	1,646,042	25,800		3,528	4,136	3,517	697	
Minnesota	1,092,498	1,092,498				13,163	13,163			
Montana	535,000	✓		✓	535,000	4,023	✓		✓	4,023
Nebraska	1,897,340	1,856,723		40,617		6,950	7,969		1,015	
New Hampshire	865,394	789,413	75,981			3,651	4,784	1,055		
New Jersey	7,218,797	3,491,179	3,727,618			9,848	11,262	8,812		
New Mexico	1,389,773	✓		✓	1,389,773	3,466	✓		✓	3,466
New York	9,617,013	5,808,588	3,808,425			5,886	12,385	3,269		
Ohio	3,372,399	1,818,170	1,554,229			3,200	4,248	2,483		
Oklahoma	308,741	✓		✓	308,741	1,930	✓		✓	1,930
Oregon	589,436	✓		✓	589,436	3,447	✓		✓	3,447
Pennsylvania	3,352,260	1,925,079	1,427,181			3,442	5,093	2,395		
South Dakota	21,700	✓		✓	21,700	943	✓		✓	943
Vermont	N/A		N/A			—		—		
Washington	1,661,780	✓	7,000	✓	1,654,780	4,553	✓	1,400	✓	4,597
West Virginia	1,327,279	1,327,279				2,783	2,783			
Wyoming	165,180	✓		✓	165,180	2,429	✓		✓	2,429
Totals	73,345,795	44,919,218	20,073,908	1,523,982	6,828,687	5,336	7,938	3,413	3,270	3,927

PARI-MUTUEL AND DAILY AVERAGE HANDLE

State	PARI-MUTUEL HANDLE (\$)					DAILY AVERAGE HANDLE (\$)				
	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	81,110,896	✓		✓	81,110,896	429,158	✓		✓	429,158
Arkansas	165,123,545	165,123,545				2,663,283	2,663,283			
California	2,222,839,913	1,776,034,213	117,254,705	167,925,503	161,625,492	2,305,851	3,844,230	685,700	835,450	1,243,273
Colorado	1,104,087			1,104,087		39,432			39,432	
Connecticut-OTB	180,958,025	122,642,923	58,315,102			291,868	395,622	188,722		
Delaware	107,695,502	52,559,297	55,136,205			325,364	530,902	237,656		
Florida	487,225,623	425,734,940	59,557,369	1,933,314		998,413	1,195,885	496,311	161,110	
Idaho	9,114,942	✓		✓	9,114,942	87,644	✓		✓	87,644
Illinois	923,234,682	521,256,417	401,978,265			779,759	1,076,976	574,255		
Iowa	2,052,406		2,052,406			66,207		66,207		
Kentucky	321,799,643	262,944,363	58,855,280			475,332	859,295	158,640		
Louisiana	563,243,912	529,613,697		33,630,215		763,203	897,650		227,231	
Maine	35,949,724		35,949,724			114,126		114,126		
Maryland	468,744,808	316,936,018	151,808,790			713,462	1,025,683	436,232		
Massachusetts	271,007,190	212,897,667	58,109,523			546,385	797,370	253,753		
Michigan	375,971,988	119,668,162	255,299,374	1,004,452		548,064	661,150	545,511	27,147	
Minnesota	84,210,821	84,210,821				1,014,588	1,014,588			
Montana	11,606,656	✓		✓	11,606,656	87,268	✓		✓	87,268
Nebraska	214,584,635	213,195,931		1,388,704		786,024	915,004		34,718	
New Hampshire	97,372,674	90,929,451	6,443,223			410,855	551,088	89,489		
New Jersey	1,012,900,808	455,766,036	557,134,772			1,381,856	1,470,213	1,317,103		
New Mexico	144,206,842	✓		✓	144,206,842	359,618	✓		✓	359,618
New York	1,596,187,321	1,033,138,674	563,048,647			976,859	2,202,854	483,304		
New York-OTB	1,574,729,336	1,212,234,768	362,494,568			2,252,832	3,575,914	1,006,929		
Ohio	408,242,568	240,689,542	167,553,026			337,327	562,359	267,657		
Oklahoma	41,892,984	✓		✓	41,892,984	261,831	✓		✓	261,831
Oregon	43,060,751	✓		✓	43,060,751	251,817	✓		✓	251,817
Pennsylvania	422,420,968	263,629,872	158,791,096			433,697	697,434	266,428		
South Dakota	1,056,961	✓		✓	1,056,961	45,955	✓		✓	45,955
Vermont	726,799		726,799			80,755		80,755		
Washington	200,222,833	✓	110,032	✓	200,112,801	548,556	✓	22,006	✓	555,869
West Virginia	144,391,769	144,391,769				302,708	302,708			
Wyoming	7,351,655	✓		✓	7,351,655	108,113	✓		✓	108,113
Totals	12,222,343,267	8,243,598,106	3,070,618,906	206,986,275	701,139,980	889,221	1,456,723	522,125	444,177	403,186

NOTE: Includes simulcasting/telephone betting in: Arizona, California, Connecticut, Delaware Thoroughbred, Florida, Illinois, Kentucky, Louisiana, Maryland, Minnesota, New Hampshire, New Jersey, New York, Ohio, Oklahoma, Pennsylvania Thoroughbred, Washington and West Virginia.

TOTAL REVENUE TO GOVERNMENT

State	TOTAL REVENUE TO GOVERNMENT (\$)					PERCENT INCREASE OR DECREASE				
	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	2,794,683	✓		✓	2,794,683	+4%	✓		✓	+4%
Arkansas	12,041,181	12,041,181				-4%	-4%			
California	148,502,206	128,309,325	4,191,415	6,725,152	9,276,314	-5%	-5%	-18%	-25%	+8%
Colorado	192,398			192,398		-68%			-68%	
*Connecticut-OTB	12,607,215	✓	✓		12,607,215	+41%	✓	✓		+41%
Delaware	852,987	413,855	439,132			-	-	-4%		
Florida	13,131,170	11,909,216	1,200,306	21,648		+2%	+1%	+18%	-74%	
Idaho	355,545	✓		✓	355,545	+10%	✓		✓	+10%
Illinois	60,924,323	35,646,237	25,278,086			-6%	-4%	-10%		
Iowa	73,238		73,238			-		-		
Kentucky	12,464,545	10,706,569	1,757,976			-10%	-1%	-40%		
Louisiana	24,326,856	23,643,529		683,327		+12%	+12%		+20%	
Maine	589,583		589,583			+17%		+17%		
Maryland	10,970,396	9,334,059	1,636,337			-37%	-29%	-62%		
Massachusetts	13,691,695	11,589,409	2,102,286			+1%	+13%	+8%		
Michigan	24,402,929	7,828,492	16,496,776	77,661		+9%	-19%	+14%	+59%	
Minnesota	4,567,997	4,567,997				-	-			
Montana	233,579	✓		✓	233,579	-1%	✓		✓	-1%
Nebraska	11,682,057	11,657,787		24,270		+18%	+18%		-	
New Hampshire	2,220,295	2,023,488	196,807			+30%	+32%	+8%		
New Jersey	8,693,998	4,108,863	4,585,135			+9%	+17%	+3%		
New Mexico	2,406,455	✓		✓	2,406,455	+9%	✓		✓	+9%
New York	82,749,528	59,276,216	23,473,312			-11%	-3%	-27%		
New York-OTB	128,154,561	98,679,012	29,475,549			-1%	-69%	-3%		
Ohio	16,598,473	9,285,244	7,313,229			+4%	+4%	+5%		
Oklahoma	3,006,377	✓		✓	3,006,377	+129%	✓		✓	+129%
Oregon	1,378,076	✓		✓	1,378,076	+54%	✓		✓	+54%
Pennsylvania	12,148,384	7,602,759	4,545,625			-37%	-39%	-32%		
South Dakota	41,358	✓		✓	41,358	+9%	✓		✓	+9%
Vermont	28,119		28,119			+12%		+12%		
Washington	9,390,674	✓	3,116	✓	9,387,558	-10%	✓	-18%	✓	-10%
West Virginia	3,805,609	3,805,609				-2%	-2%			
Wyoming	133,207	✓		✓	133,207	+234%	✓		✓	+234%
Totals	625,159,697	452,428,847	123,386,027	7,724,456	41,620,367	-4%	-2%	-12%	-24%	+7%

*Includes revenue from greyhound.

NOTE: Includes simulcasting/telephone betting in: Arizona, California, Connecticut, Delaware Thoroughbred, Florida, Illinois, Kentucky, Louisiana, Maryland, Minnesota, New Hampshire, New Jersey, New York, Ohio, Oklahoma, Pennsylvania Thoroughbred, Washington and West Virginia.

REVENUE TO GOVERNMENT — BY CATEGORY

State	TRACK LICENSES (\$)					OCCUPATIONAL LICENSES (\$)				
	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	—				—	63,000	✓		✓	63,000
Arkansas	31,000	31,000				66,092	66,092			
California	—	—	—	—	—	1,364,619	886,945	140,040	228,369	109,265
Colorado	—			—		21,285			21,285	
Delaware	7,250	5,000	2,250			46,239	—	46,239		
Florida	512,600	357,200	142,600	12,800		447,126	330,525	114,661	1,940	
Idaho	2,300	✓		✓	2,300	76,315	✓		✓	76,315
Illinois	279,920	135,130	144,790			367,675	147,070	220,605		
Iowa	6,060		6,060			10,778		10,778		
Kentucky	977,487	912,737	64,750			295,507	232,703	62,804		
Louisiana	—	—		—		167,545	133,558		33,987	
Maine	580		580			16,595		16,595		
Maryland	162,175	153,550	8,625			185,080	111,169	73,911		
Massachusetts	226,438	155,938	70,500			195,100	119,455	75,645		
Michigan	—	—	—	—		225,732	59,665	149,977	16,090	
Minnesota	18,300	18,300				98,170	98,170			
Montana	1,200	✓		✓	1,200	57,319	✓		✓	57,319
Nebraska	44,320	41,770		2,550		135,675	122,385		13,290	
New Hampshire	98,350	78,050	20,300			101,240	73,688	27,552		
New Jersey	—	—	—			965,470	394,076	571,394		
New Mexico	113,050	✓		✓	113,050	78,367	✓		✓	78,367
New York	10,634,725	10,518,125	116,600			518,081	249,750	268,331		
Ohio	22,260	7,070	15,190			487,120	234,075	253,045		
Oklahoma	176,400	✓		✓	176,400	480,030	✓		✓	480,030
Oregon	7,400	✓		✓	7,400	23,905	✓		✓	23,905
Pennsylvania	25,600	—	25,600			372,530	214,800	157,730		
South Dakota	299	✓		✓	299	15,560	✓		✓	15,560
Vermont	40		40			2,884		2,884		
Washington	103,780	✓	50	✓	103,730	142,661	✓	1,477	✓	141,184
West Virginia	119,250	119,250				99,634	99,634			
Wyoming	3,400	✓		✓	3,400	42,900	✓		✓	42,900
Totals	13,574,184	12,533,120	617,935	15,350	407,779	7,170,234	3,573,760	2,193,668	314,961	1,087,845

REVENUE TO GOVERNMENT (continued)

State	PARI-MUTUEL TAXES (\$)					BREAKAGE (\$)				
	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	2,704,308	✓		✓	2,704,308	—				—
Arkansas	10,501,858	10,501,858				1,226,124	1,226,124			
California	137,014,407	117,899,093	3,942,174	6,331,863	8,841,277	8,280,147	8,280,147	—	—	—
Colorado	104,888			104,888		—			—	
Delaware	680,146	387,685	292,461			—	—	—		
Florida	11,255,437	10,477,010	778,427	—		—	—	—	—	
Idaho	271,305	✓		✓	271,305	—				—
Illinois	50,412,606	29,892,079	20,520,527			7,139,844	3,886,712	3,253,132		
Iowa	20,524		20,524			—		—		
Kentucky	10,788,618	9,200,988	1,587,630			—	—	—		
Louisiana	22,911,378	22,337,992		573,386		—	—		—	
Maine	564,503		564,503			—		—		
Maryland	8,433,187	7,541,443	891,744			142,801	—	142,801		
Massachusetts	12,415,706	10,672,420	1,743,286			45,977	45,977	—		
Michigan	22,402,511	7,180,090	15,171,713	50,708		1,101,725	431,444	664,172	6,109	
Minnesota	3,002,778	3,002,778				533,833	533,833			
Montana	167,090	✓		✓	167,090	—				—
Nebraska	9,203,646	9,203,646		—		—	—		—	
New Hampshire	1,501,182	1,394,483	106,699			330,836	308,164	22,672		
New Jersey	4,994,914	2,245,772	2,749,142			—	—	—		
New Mexico	2,068,327	✓		✓	2,068,327	—				—
New York	64,625,271	45,021,644	19,603,627			3,213,202	1,246,899	1,966,303		
Ohio	16,004,053	8,967,290	7,036,763			—	—	—		
Oklahoma	2,280,158	✓		✓	2,280,158	—				—
Oregon	1,238,872	✓		✓	1,238,872	—				—
Pennsylvania	10,429,863	6,397,878	4,031,985			386,621	386,621	—		
South Dakota	24,555	✓		✓	24,555	—				—
Vermont	23,072		23,072			—		—		
Washington	8,966,867	✓	1,589	✓	8,965,278	—		—		—
West Virginia	3,565,925	3,565,925				—	—			—
Wyoming	73,516	✓		✓	73,516	—				—
Totals	418,651,471	305,890,074	79,065,866	7,060,845	26,634,686	22,401,110	16,345,921	6,049,080	6,109	—

REVENUE TO GOVERNMENT (continued)

State	ADMISSION TAXES (\$)					MISCELLANEOUS (\$)				
	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	—				—	27,375	✓		✓	27,375
Arkansas	55,127	55,127				160,980	160,980			
California	—	—	—	—	—	1,843,033	1,243,140	109,201	164,920	325,772
Colorado	—			—		66,225			66,225	
Delaware	—	—	—			119,352	21,170	98,182		
Florida	713,772	600,249	110,675	2,848		202,235	144,232	53,943	4,060	
Idaho	—				—	5,625	✓		✓	5,625
Illinois	1,136,435	679,164	457,271			1,587,843	906,082	681,761		
Iowa	24,225		24,225			11,651		11,651		
Kentucky	282,781	248,442	34,339			120,152	111,699	8,453		
Louisiana	275,674	259,801		15,873		972,259	912,178		60,081	
Maine	—		—			7,905		7,905		
Maryland	817,951	627,080	190,871			1,229,202	900,817	328,385		
Massachusetts	—	—	—			808,474	595,619	212,855		
Michigan	—	—	—	—		672,961	157,293	510,914	4,754	
Minnesota	526,398	526,398				388,518	388,518			
Montana	—				—	7,970	✓		✓	7,970
Nebraska	455,797	448,082		7,715		1,842,619	1,841,904		715	
New Hampshire	—	—	—			188,687	169,103	19,584		
New Jersey	1,124,282	578,614	545,668			1,609,332	890,401	718,931		
New Mexico	111,261	✓		✓	111,261	35,450	✓		✓	35,450
New York	1,686,422	890,010	796,412			2,071,827	1,349,788	722,039		
Ohio	—	—	—			85,040	76,809	8,231		
Oklahoma	25,050	✓		✓	25,050	44,739	✓		✓	44,739
Oregon	—				—	107,899	✓		✓	107,899
Pennsylvania	195,743	129,395	66,348			738,027	474,065	263,962		
South Dakota	—				—	944	✓		✓	944
Vermont	—		—			2,123		2,123		
Washington	158,301	✓	—	✓	158,301	19,065	✓	—	✓	19,065
West Virginia	—	—				20,800	20,800			
Wyoming	10,691	✓		✓	10,691	2,700	✓		✓	2,700
Totals	7,599,910	5,042,362	2,225,809	26,436	305,303	15,001,012	10,364,598	3,758,120	300,755	577,539

SIMULCASTING/TELEPHONE BETTING IN THE UNITED STATES

PARI-MUTUEL HANDLE (\$)						
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Greyhound
Arizona	4,746,984	✓		✓	704,818	4,042,166
California	31,852,521	31,852,521				
Colorado	115,962,307					115,962,307
Connecticut	87,535,235	53,839,152	33,696,083			
Delaware	867,991	867,991				
Florida	N/A					
Illinois	166,768,726	114,168,133	52,600,593			
Kentucky	3,677,873	N/A	3,677,873			
Louisiana	2,853,317	2,853,317				
Maryland	N/A	N/A				
Minnesota	327,208	327,208				
New Hampshire	1,391,242	1,295,074	96,168			
New Jersey	15,380,240	7,622,725	7,757,515			
New York	63,991,364	63,991,364				
Ohio	5,483,430	4,749,315	734,115			
Oklahoma	54,904	✓		✓	54,904	
Pennsylvania	22,005,806	22,005,806				
Washington	2,000,001	✓		✓	2,000,001	
West Virginia	556,869	556,869				
Totals	525,456,018	304,129,475	98,562,347	—	2,759,723	120,004,473

SIMULCASTING/TELEPHONE BETTING IN THE UNITED STATES (continued)

TOTAL REVENUE TO GOVERNMENT (\$)						
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Greyhound
Arizona	214,269	✓		✓	13,806	200,463
California	1,716,898	1,716,898				
Colorado	8,435,322					8,435,322
Connecticut	5,783,241	✓	✓		5,783,241	
Delaware	N/A	N/A				
Florida	N/A					
Illinois	488,704	445,709	42,995			
Kentucky	73,557	N/A	73,557			
Louisiana	N/A	N/A				
Maryland	N/A	N/A				
Minnesota	12,792	12,792				
New Hampshire	19,847	18,366	1,481			
New Jersey	76,901	38,114	38,787			
New York	1,581,761	1,581,761				
Ohio	288,126	246,893		41,233		
Oklahoma	3,294	✓		✓	3,294	
Pennsylvania	N/A	N/A				
Washington	N/A	✓		✓	N/A	
West Virginia	14,956	14,956				
Totals	18,709,698	4,075,489	198,053	—	5,800,341	8,635,785

STAKES AND PURSE DISTRIBUTION

State	TOTAL MONEY DISTRIBUTED (\$)				
	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	6,336,166	✓		✓	6,336,166
Arkansas	8,282,500	8,282,500			
California	131,183,070	96,254,227	9,266,862	14,997,385	10,664,596
Colorado	N/A			N/A	
Delaware	4,013,400	4,013,400	N/A		
Florida	40,072,631	34,394,034	5,537,638	140,959	
Idaho	N/A				N/A
Illinois	72,224,237	38,806,697	33,417,540		
Iowa	130,900		130,900		
Kentucky	33,941,140	26,270,678	7,670,462		
Louisiana	61,740,012	55,055,433		6,684,579	
Maine	3,905,154		3,905,154		
Maryland	34,841,312	22,185,900	12,655,412		
Massachusetts	19,529,688	14,840,542	4,689,146		
Michigan	26,165,280	8,912,102	17,089,778	163,400	
Minnesota	6,778,900	6,778,900			
Montana	1,044,599	✓		✓	1,044,599
Nebraska	12,836,250	12,483,798		352,452	
New Hampshire	9,204,318	8,551,378	652,940		
New Jersey	103,987,056	46,118,109	57,868,947		
New Mexico	23,828,522	✓		✓	23,828,522
New York	155,731,953	90,760,799	64,971,154		
Ohio	43,992,849	23,354,685	20,638,164		
Oklahoma	8,798,746	✓		✓	8,798,746
Oregon	2,923,673	✓		✓	2,923,673
Pennsylvania	42,161,643	26,243,943	15,917,700		
South Dakota	324,387	✓		✓	324,387
Vermont	35,600		35,600		
Washington	14,433,719	✓	30,326	✓	14,403,393
West Virginia	13,120,746	13,120,746			
Wyoming	1,460,150	✓		✓	1,460,150
Totals	883,028,601	536,427,871	254,477,723	22,338,775	69,784,232

BRIEF SUMMARY OF TAX METHODS BY STATES

Arizona

Total take-out 18%. Permitted take-out of 21% on pools involving two horses or more; 25% on pools involving three horses or more; does not affect State's take. State receives 3% of first \$100,000 and 5% thereafter on daily average for tracks whose daily average exceeds \$200,000. State receives 2% of first \$200,000 and 5% thereafter on daily average for tracks whose daily average does not exceed \$200,000. May be reduced by 1% for approved capital improvement project. One percent of handle must be used to supplement general purse structure. Breakage 10 cents; 50% to rack, 25% to general purse structure and 25% to purses for Arizona Bred. County Fairs: Exempt from any tax.

Arkansas

Total take-out 16%. Pari-mutuel tax to state 5.91%, association 10%, purse and award fund 45%. If the amount of pari-mutuel tax paid during 1985 is less than the amount during 1984, the amount, if any, necessary to bring state money to the 1984 level shall go from the purse and award fund to the state as a part of the pari-mutuel tax. Due to the decrease in monies wagered during the 1985 meet, the entire amount withheld for the purse and award fund was included as a part of state pari-mutuel tax. Daily license fee \$500; 10 cents on paid admissions. Breakage 10 cents, 40% to franchise holder, 48.25% to city, 11.75% to county.

California

Regular take-out on conventional wagering (win, place, and show) is 15.00% for Thoroughbred and Quarterhorse meetings; 16.00% for Harness, Mixed, and Fair meetings. Additional take-out on Exotic wagering (Exacta, Daily Double, and Pick-Six) is 4.75% for Thoroughbred, Quarterhorse, and Fair meetings; 6.75% for Mixed meetings, and 7.75% for harness meetings. THOROUGHBRED MEETINGS with total handle of \$250 million or over: 5.70% to State, 4.93% to track, 4.03% to purses and .34% to Breeders and Stallion Awards. Meetings handling less than \$250 million, a sliding scale commencing with 4.80% to State and remaining balance shared 55% to tracks and 45% to purses, and .34% to Breeders and Stallion Awards. QUARTER HORSE MEETINGS: sliding scale starts at 2.50% to 3.80% to State and the remaining balance distributed 55% to tracks and 45% to purses. (Special Exemption), 1.50% to 3.80% to State and remaining balance distributed 55% to tracks and 45% to purses. HARNESS MEETINGS: sliding scale of 1.50% to 3.04% to State, remaining balance distributed 59.50% to tracks and 40.50% to purses. (Special Exemption) Sliding scale of 1% and up, to State, remaining balance distributed equally between tracks and purses. FAIR MEETINGS over \$650,000 handle, 4.65% to State, 5.45% to tracks and 5.90% to purses. (Special Exemption) Daily handle under \$650,000 sliding scale 2% and up to State, remaining balance distributed 48% to tracks and 52% to purses. (Special Exemption-Location) Daily handle \$1,500,000 or less 3% to State, \$1,500,00 and over, \$30,000 plus 7.52% of handle over \$1,500,000, remaining balance distributed 48% to tracks and 52% to purses. All breakage at Harness race meetings to Sires Stakes Program. Breakage at all other race meetings handling more than \$250 million is distributed 50% to State, 27.50% to track, 22.50% to purses on the first \$24 million, 100% to purses from \$24 million to \$50 million, 100% to State over \$50 million. Race meetings under \$250 million is distributed 50% exempt breakage, 27.50% to track, 22.50% to purses on the first \$24 million, 100% to purses from \$24 million to \$125 million, 100% to State over \$125 million. At Fairs, distributed equally between tracks and purses.

Colorado

Total take-out 18½%. State tax revenue is paid at a rate of 3½% of the gross mutuel handle - Commercial Tracks.

Total take out 18½%. Cash fund payment for regulatory cost is the greater of on a fee. Non-profit tracks conducting 12 days or more of racing. Total take-out 22½%. State tax revenue is paid at a rate of 5½% of the gross mutuel handle for supplemental purse fund, and 4% of the gross mutuel handle for general fund monies - Fair Circuit Tracks. Breakage 10 cents, all to association

Delaware

THOROUGHBRED: Total take-out 17% plus 2% on daily doubles and exactas, plus 8% on exotic wagers. Breakage 10 cents, all to the Association. Uncashed pari-mutuel tickets revert to state after one year. Tax to state ¾'s of 1%. HARNESS: Total take-out 18% on straight bets, 20% on multiple bets on 8-horse field, 25% on multiple bets on 9-horse field. State receives .75% of the first \$400,000; 3% of \$400,000 to \$600,000; 5.5% of all over \$600,000. Delaware Standardbred Development Fund receives ½ of 1% from tracks handling more than \$300,000 per day. Breakage to 10 cents reverts to track. Uncashed pari-mutuel tickets revert to state after one year.

Florida

Thoroughbred Winter Meet: Take-out 17.6% on straight bets, 19% on exotics, with options to take 18.1% on straight bets, 22% on exotics, the difference to be assigned to capital improvements, purses and owners awards. State receives 3.3% of handle in excess of \$300,000 e. performance, except for the second period of winter thoroughbred where the exemption is \$175,000; plus daily license of \$100 per race. Breaks to 10 cents to breeders association. (Summer at Calder, same as above, except maximum optional take-out on exotics is 23%). (Tampa Bay Downs: Take-out same as Calder summer meeting, except state tax is 3.3% of daily handle over \$500,000). Purses receive minimum 7.5% of handle.

Idaho

Total take-out 20%. Racing Commission receives 1¼%; ½% to Owners and Breeders Awards; ½% to small track purses. Public schools receives ¼% to 2¼% based on a sliding scale. Balance to associations. Association accrues all monies in unclaimed tickets at termination of time allowed by rule of the commission. Daily license fee \$25, fairs exempt.

Illinois

Maximum Take Out: 17% from all pools with an additional 3.5% from Daily Double, Quinella, and Perfecta Pools and an additional 8% from Trifecta Pools or any other multiple wagering pool in which a wager involves a single betting interest of 3 or more horses. Race Tracks in counties over 1 million in population pay to the State a privilege tax on a sliding scale of daily pari-mutuel handle 1.75% up to and including the first \$200,000 handle to 7.75% over \$3,000,000 handle, plus an additional 2.5% from Daily Double, Quinella, Perfecta Pools and 7% from Trifecta Pools or other pools where a single betting interest involves 3 or more horses. Race Tracks in counties under 1 million in population pay to the State a privilege tax of 1% of the daily pari-mutuel handle up to and including the first \$400,000 handle, above \$400,000 a sliding scale begins at 4.25% to 7.75% over \$3,000,000 handle, plus an additional 1.5% from Daily Double, Quinella, Perfecta Pools and 5% from Trifecta Pools or other pools where a single betting interest involves 3 or more horses. Breakage: 100% to the State (with 50% earmarked for the Race Track Improvement Fund); Breakage from charity meets 50% is paid to the State.

Iowa

Total take-out 16% on W/P/S; 16-20% on all other forms at commission's discretion. State receives 5%, county receives ½%, city receives ½%, association receives 10% on W/P/S, 10-14% on all other forms at commission's discretion. Breakage 10 cents, all to breeders program. Admission tax 50 cents to commission. State receives unclaimed winning tickets. Commission receives \$200 per performance license fee. 5% of the total 6% tax will be returned to horse tracks only as a tax credit and used to pay debt service on construction costs.

BRIEF SUMMARY OF TAX METHODS BY STATES (continued)

Kentucky

THOROUGHBRED: Total take-out to tracks over \$900,000 daily average, 16% on straight betting and 19% on Daily double, Exacta, Pick-Six; Take-out to tracks under \$900,000, 17½% on straight betting and 19% on Daily double, Exacta, Pick-Six, ½ of 1% to Backside Improvement Fund. State receives 4¼%. From state share Ky. Thoroughbred Development Fund receives .75%. Daily license \$500 if average daily handle at track during year does not exceed \$450,000; \$1,000 at tracks with average daily handle \$450,000 to \$700,000; \$1,500 for \$700,000 to \$800,000; \$2,000 for \$800,000 to \$900,000; and \$2,500 at tracks where sum exceeds \$900,000. Race tracks with average daily handle under \$900,000 received a tax rebate of 3% effective July 15, 1982. Race tracks with average daily handle under \$900,000 get an additional 1% tax credit if they overlap another thoroughbred track in Kentucky effective July 13, 1984. Equine Drug Research received .001 percent of pari-mutuel handle effective July 15, 1982 deducted from State's share. Breakage 10 cents, all to association. Unclaimed pari-mutuel tickets revert to Kentucky Racing Health and Welfare Fund after two years. HARNESS: Total take-out 18%, 25% on exotics. State receives 4%, Standardbred Development fund 1%. Daily track license \$175. Breakage made and calculated to 10 cents, all to association. Unclaimed tickets used for purses at county fair racing. Tracks with daily handle under \$300,000 receive a tax credit of 2% to be allocated for capital improvements, promotions, including advertising, or purses, as the track shall elect and as approved by the Commission. 2% tax credit overlap of tracks within 50 miles to tracks to be allocated 50% to purses and 50% to the track; Equine Drug Research receives .001% of pari-mutuel handle. QUARTER HORSE, APPALOOSA, ARABIAN: Total take-out 17% where one horse is selected, 19% where two or more horses are selected. State receives 4¼%, association receives 12¼% to 14¼%.

Louisiana

Total take-out 17%, 20.5% exotic pools. State receives: on total daily pools up to \$201,000—3% exceeding \$60,000; \$201,000 to \$401,000—\$4,230 plus 4% exceeding \$201,000 up to \$401,000; \$401,000 and over—\$12,230 plus 5% exceeding \$401,000. When two or more conflicting race meetings occur, state receives: on total daily pool up to \$201,000—3% exceeding \$100,000; \$201,000 to \$401,000—\$3,030 plus 4% exceeding \$201,000 up to \$401,000; \$401,000 and over—\$11,030 plus 5% exceeding \$401,000. Take-out on Special Louisiana Bred Maiden races: 8% of total commissions to Louisiana Thoroughbred Breeders Association; remaining net commissions distributed as follows: 50% to association, 40% to purses, 10% to state. Minimum daily license fee \$1,000 thoroughbred, \$500 quarterhorse. Admission 10 cents. Breakage 10 cents: 50% to association, 50% to Louisiana Breeders Fund to supplement purses.

Maine

Total take-out on straight betting 16%; 50% to State Commission, 1.13% Agricultural Stipend, 1% to purse supplement, 13.37% to association. Total take-out on exotic betting 25%; 2.27% to State Commission, 1.13% Agricultural Stipend, 1½% Sire Stakes Fund, 2½% Purse Supplement, 17.60% to association. All breaks and outs tickets retained by the association.

Maryland

THOROUGHBRED: At mile tracks, total take-out 17% on straight bets, 19% on two-horse multiples, 25% on three-horse multiples. State receives .5% all categories. Purses, 7.7% on regular pools, 8.7 to 11.7 on multiple pools. Breeders fund receives 1.1% across the board. The take-out varies at Timonium and Fair Hill. HARNESS: At Freestate and Rosecroft, total take-out 17% on straight bets, 19% on two-horse multiple, 25% on three-horse multiples. State receives .5%. If daily average is under \$125,000, track receives 15.75% to 16.75%; over \$125,000, track receives 14.75% to 15.75%. Purses receive .5% in two-horse multiple, 3.25%

in three-horse multiples, nothing in regular pools. At Ocean Downs, if annual daily average is under \$150,000, state receives nothing, if over \$150,000 state receives .5%. If annual daily average over \$150,000, track receives 14.75% to 15.75%. Purses 1.75% if average under \$150,000, 2.25% over \$150,000. Standardbred fund .5% to 1.5%.

Massachusetts

THOROUGHBRED AT COMMERCIAL TRACKS: Total take-out 19%; 5% to state, 7% to association, 7% to horsemen; ¼ of 1% to breeding taken from state. THOROUGHBRED RACING AT FAIRS: Total take-out 19%; 7% to state if raced at a track owned and operated by fair. HARNESS (COMMERCIAL TRACKS AND FAIRS): Total take-out 19%; 3% to state, 8% to association, 8% to horsemen. ½ of 1% to Standardbred Breeders taken from state. ¼ of 1% of handle for preceding calendar year shall be paid to city or town in which track is located not to exceed 3% of the levy limit determined by the Revenue Commission.

Michigan

Total take-out 17% on straight wagering, 20.5% on multiples except 25% on "special sweepstakes" (Selection to win in 4 or more races). Breakage 10 cent. ½ to state, ½ to association. THOROUGHBRED: State receives 6% on all wagers except "special sweepstakes" where state receives 10%. HARNESS, QUARTER HORSE, APPALOOSA AND ARABIAN State receives 6% on all wagers except at tracks in counties with a population less than 200,000 where state receives 5% and except "special sweepstakes" where state receives 10% at all tracks.

Minnesota

Total take-out 17% W/P/S; 23% on Daily Double, Exacta, Pick Six. On handle less than \$48,000,000, state receives 1¼%; over \$48,000,000, 6%. Association receives 77.39% of total take-out; breeders fund, sliding scale of ½% to 1%. Breakage 10 cents, 50% to commission, 50% to association; 40 cents admission tax. State receives unclaimed winning tickets.

Montana

Total take-out 20% for straight betting, *22% on exotic, of which 2% shared by owners of Montana-bred horses and Racing Board. The licensee shall pay to the Board of Horse Racing 1% of all gross receipts on each days pari-mutuel betting at each race meet, which sum shall be paid to Board within five days after the end of race meet. If underpayments exceed overpayments at the end of each race meet, the balance shall be paid to the Board. Breakage 10 cents, all to licensee. All unclaimed winning tickets 30 days after the end of a race meet are withheld by the licensee to be used for capital improvements approved by the Board. (No tax paid to State of Montana.) *The 2% in excess of 20% taken on exotic wagering shall be set aside by the department to be used as a bonus for owners of Montana-breds and 30% of that amount shall be set aside to be used to defray administrative costs of the Board.

Nebraska

Tracks racing more than 3 days per week: Total take-out 15% on straight wagers, 16% on multiple wagers; state receives 5% with first \$7 million in handle exempt. Tracks racing 3 days per week or less: Total take-out 15% to 18% at track option, 1% additional take-out on multiple wagers at track option; state receives 5% with first \$7 million in handle exempt. Admission tax 30 cents per person. Breakage 10 cents, all to association.

Nevada

Total take-out 18% with 2% to state and 1% to racing commission for administrative work. Any amount over \$10,000 is to be distributed to agricultural districts conducting horse racing

BRIEF SUMMARY OF TAX METHODS BY STATES (continued)

proportionately to the amount contributed by each district. Breakage 10 cents, all to association.

New Hampshire

THOROUGHBRED: Total take-out 18% - Win-Place-Show. State receives 1%; association 17%. Total take-out 25% Multiple Wagering. State receives 2%; association 23%. Horsemen's purse - 7¼% of pari-mutuel sales. No license fee, but bond not exceeding \$300,000 required. Breakage 10 cents divided equally between state and association. **HARNESS:** Total take-out 19% - Win-Place-Show and 25% Multiple Wagering. Divided as follows: Of Total Pari-Mutuel Sales for any one day. State receives 1% of Win-Place-Show and 2% of Multiple Wagering. Track licenses paid to township where track is located. Breakage 10 cents, divided equally between state and association.

New Jersey

THOROUGHBRED: Total take-out 17% straight betting, 19% on two-horse selections, 25% on three or more horse selections. State's share of take-out at private tracks averaging less than \$1,000,000 in total mutual handle .30% to 1.30%; private tracks averaging more than \$1,000,000 in total pari-mutuel handle .50%. Sports Complex .50%; tracks share of take-out at private tracks averaging less than \$1,000,000 in total mutuel handle 9.73% to 13.21%, tracks share of take-out at private tracks averaging more than \$1,000,000 in total mutuel handle 8.79% to 13.03%, at Sports Complex and Garden State Park 12.11% to 16.61%; remainder to purses and breeders programs. Breakage 10 cents, at all private tracks used to supplement average daily purses; at Sports Complex and Garden State Park reverts to track. **HARNESS:** Total take-out same as thoroughbred, State share of take-out at all tracks .50%; track share of take-out at private tracks 7.70% to 11.70%, at Sports Complex and Garden State Park 10.50% to 16.50%; remainder to purses and sire programs. Breakage 10 cents, at private tracks 50% to purses and 50% to track, at Sports Complex and Garden State Park reverts to track.

New Mexico

Total take-out 18¾%. State receives 2½% over \$250,000 to \$350,000; 3½% over \$350,000 to \$400,000; 6% over \$400,000; except State Fair which pays a maximum 2% on total handle. Tax on admissions, 10 cents. Daily license fee \$300, half to municipality and half to county in which track is located. State Fair charge is \$10 per race day. Breakage 10 cents, all to association. New Mexico Breeders Award 1/8%; tracks for Capital Improvements 2% of first \$250,000.

New York

THOROUGHBRED: Total take-out on regular betting at the New York Racing Association tracks (Aqueduct, Belmont and Saratoga) was 15% through 6/30/83 and 17% thereafter. On multiple betting (i.e. on 2 horses: Daily Double, Exacta, Quinella) total take-out was 16% through 6/30/83 and 17% thereafter. On exotic betting (3 or more horses) total take-out is 25%. The State receives 3% on regular, 4% on multiple and 7½% on exotic betting through 6/30/83, and 5% on regular and multiple thereafter. At Finger Lakes, total take-out was 17% on regular and multiple betting, and 25% on exotic through 7/25/83. On 7/26/83, the take-out on multiple betting at Finger Lakes became 19%. The State receives 2% of regular and multiple, and 7.25% of exotic betting. The Breeder's Fund receives 0.50% of all pools at all Thoroughbred tracks. Breakage is 10 cents on regular and 50 cents on exotic with State receiving 20% at the New York Racing Association tracks and 55% at Finger Lakes. State receives a minimum of \$30,000 per racing day as franchise fee from Aqueduct, Belmont and Saratoga, and \$100 per day license fee from Finger Lakes. **HARNESS:** Total take-out of regular betting is 17%; on multiple betting total take-out is 19%; on exotic betting total take-

out is 25%, (at all Harness tracks except Buffalo and Vernon). On 9/14/83 at Vernon and on 12/5/83 at Buffalo, take-out on regular pools became 18% and on multiple pools 20%. At Roosevelt and Yonkers, if 10 races or more are scheduled, the State receives 4.25% of the first \$500,000 of regular betting, and 5.75% of regular pools over that; on multiple betting, the State receives 5.25% of first \$300,000, and 6.75% of pools over that; and on exotic betting, the State receives 9.25% of pools to \$200,000 and 10.75% of balance. At all other Harness tracks, the State receives 2% of regular, 2½% of multiple, and 7% of exotic. Breeder's Fund receives 0.50% on all betting pools. At all Harness tracks, breakage 10 cents on regular and multiple, and 50 cents on exotic, with State and Association each receiving 50%. State receives a license fee of \$100 per day.

Ohio

Total take-out 18% on straight win, place, show wagers; 21½% on all other wagers. **THOROUGHBRED:** State's share on sliding scale as follows - 1% of first \$200,000, 2% of \$100,000, 3% of next \$100,000, 4% of all over \$400,000 of which ½% goes to the Ohio F. Fund and 1/8% to Ohio Thoroughbred Race Fund; Purses receive 50% of net to track (total take-out minus state tax) plus 40% of breakage; 35% breakage to permit holder, 25% to Thoroughbred Horsemen's Health and Retirement Fund. **HARNESS:** State's share on sliding scale as follows - 1% of first \$200,000, 2% of next \$100,000, 3% of next \$100,000, 4% of all over \$400,000, ½% for Ohio Fairs Fund and 5/8% for Ohio Standardbred Development Fund of which ½% goes to Ohio Fairs Fund, 5/8% goes to Ohio Standardbred Development fund and .98% goes to Ohio Thoroughbred Race Fund; Purses receive 50% of net to track (total take-out minus state tax) plus 40% of breakage; 35% of breakage to permit holder, 25% to Harness Horsemen's Health and Retirement Fund. **QUARTER HORSE:** State's share on sliding scale as follows - 1% of first \$200,000, 2% of next \$100,000, 3% of next \$100,000, 4% of all over \$400,000, ½% for Ohio Fairs Fund, 5/8% Ohio Quarter Horse Development Fund, 25% of breakage in excess of first \$2,000 of which ½% goes to Ohio Fairs Fund, 5/8% goes to Ohio Quarter Horse Development Fund; Purses receive 50% of net to track total take-out minus state tax) plus 40% breakage in excess of first \$2,000; 35% of breakage to permit holder. Taxes of associations that make capital improvements are reduced by ¾%, major capital improvements of \$10 million or more, 1½%. Of the additional 3½% take-out on all wagers other than win, place, and show, state receives 2%, Ohio Fairs Fund ¼%, Thoroughbred or Standardbred or Quarter Horse Funds ¼%, permit holders ½%, related purses ½%.

Oklahoma

Total take-out, 18% W/P/S; 6% to purses; 1st \$100 million 2% to state, 10% to association, next \$50 million, 4% to state, 8% to association; over \$150 million 6% to state, 6% to association. 2% take-out from Daily Double, Quinella, Exotic purses to the commission. Breakage and unclaimed tickets to Oklahoma Breeding Development Fund. 10% of admission charges to city and county in which track is located.

Oregon

Total take-out for commercial meets was 18% on wagers with one wagering interest; 20% on wagers with two wagering interests and 22% on wagers requiring the selection of three or more wagering interests. State received 4.5% on selection of one wagering interest, 5.0% on wagers requiring two separate wagering interest and 5.5% on wagers requiring three or more separate wagering interest. Total take-out for fairs and non-profit meets is 16% except on any wager requiring the selection of three or more separate wagering interests, 22%. If average daily wagering exceeds \$150,000, State receives .9% except on wagers requiring the selection of three or more separate wagering interests, 2.9%. If average daily wagering is less than \$150,000, total take-out is 16%. State receives 1.2%. Daily license fee \$100 for commercial meets, \$25 for entire meet for fairs and non-profit meets. State receives all monies for

BRIEF SUMMARY OF TAX METHODS BY STATES (continued)

unclaimed winning mutuel tickets 90 days after conclusion of race meet. Breakage 10 cents except to five cents (5) when the first dollar only computes to less than 10 cents, with race meet licensee retaining 45% and horsemen's association 55%, to be used for breeders awards, stallion awards, horsemen's education, promotion and development of horse breeding and racing. At any race meet with daily average of \$150,000 or more, after completion of race meet, 1% of wagering is distributed to owners of Oregon-bred horses in proportion to the total purses earned by such Oregon-bred horses. For purses at any meet with daily average of \$150,000 or more, 5.4% of wagering except 7.0% plus an additional .4% for a total of 7.4% of any wagering where the selection of three or more separate wagering interests is required. The additional .4% shall be used only to supplement purses of races consisting exclusively of Oregon-bred horses. .2% is ear-marked for back-side improvements only at any meet where the daily average handle exceeds \$150,000.

Pennsylvania

THOROUGHBRED: Total take-out 17%-19%. Penn National and Philadelphia Park (average daily handle is greater than \$300,000) take-out is 17% on straight wagering, 19.7% on exactas, daily doubles, quinellas; 25.7%-35% on trifectas. If average daily handle is less than \$300,000 take-out is 19% on all wagering; 25.7%-35% on trifectas. From January 1, 1984 through June 30, 1984 - 3.8%, from July 1, 1984 through June 30, 1986 - 2.0% and after June 30, 1986 - 1.5%; 0.7% on exacta, daily double, quinella, trifecta wagering; Associations pay .33% of average daily handle (effective 1/1/84) to Breeders' Fund purses; track 13.27%-15.97% Breeders' Fund 0.7%. Breakage, 25% retained by State, 50% retained by association, and 25% to be used for purses to horsemen. HARNESS: Take-out is same as for thoroughbred, including 0.7% on multiples and exotics. At tracks with at least 100 days, state receives 2% from July 1, 1984 to June 30, 1986. Beginning July 1, 1986 State receives 1.5%. Tracks with fewer than 100 days for 1 (one) association or 175 days for 2 (two) associations are penalized .5%. Breakage 10 cents retained by association. In minus pool, track must distribute 5 cents.

South Dakota

Total take-out 18¼%. State 3%; breeders fund 1%; track 14¼%. On daily handles under \$100,000 state 2.25%; breeders fund .75%; track 15¼%, 3% additional take-out on multiple wagering - all retained by the track. Breakage 10 cents, to association.

Vermont

Take-out for flat racing 18%, 19% on Sunday; harness 19%, 20% on Sunday, 25% on exotics. HARNESS: State receives 3% to 8% on sliding scale on weekdays, 4% to 8% on Sundays.

Washington

All Tracks: Total take-out is 15%. The state receives ½% from daily handle less than \$200,000; 1% from \$200,000 to \$400,000; 4% from daily handle in excess of \$400,000. Take-out on 2 selection exotic races is 20½%; the extra 5½% is split 2½% to the state and 3% to the association. Take-out on 3 selection exotic races is 24½%, the extra 9½ is split 3½ to the state and 6% to the association. Breakage is 10 cents, all to the association. An additional 1% of the handle at the three major tracks is taken and retained by the commission until racing season is over. This money then goes to owners of winning, Washington bred horses. Interest earned on these funds goes to small tracks.

West Virginia

January thru March and October thru December, total take-out for tracks handling \$280,000: 17.25% on straight bets. State receives 2.6%, track 7.075%, purses 7.05%, county and Thoroughbred Development Fund .5%. April thru September, distribution 3.6% to state, 6.575% to tracks, 6.575% to purses, and .5% to county and Thoroughbred Development Fund. Take-out on two-horse bets, 19%, other exotics 25%. In winter and fall periods, state takes 2.6%, track takes 7.95% or 10.95%, purses 7.9% or 10.5%, depending on type of bet; in spring and summer periods, state takes 3.6%, track 7.45% or 10.45%, and purses 7.45% or 10.45%, depending on type of bet. Tracks averaging less than \$280,000 the previous year, a daily pool tax of \$2,000, plus applicable daily rate on handle exceeding \$300,000. Breakage to 10 cents, split between track and horsemen.

Wyoming

Total take-out 20%, with 1% to Pari-Mutuel Board for operating expenses, (none to state or city), 19% to racing association. Breakage 10 cents, all to association.

HORSE RACING IN CANADA, PUERTO RICO AND JAMAICA

Canada	RACING DAYS			NUMBER OF RACES		
	Total	Thoroughbred	Harness	Total	Thoroughbred	Harness
*Alberta	448	236	212	4,299	2,168	2,131
*British Columbia	376	179	197	3,695	1,612	2,083
*Manitoba	239	109	130	2,527	1,041	1,486
New Brunswick*	232		232	2,373		2,373
New Foundland	34		34	328		328
Nova Scotia	371		371	3,867		3,867
*Ontario	1,820	271	1,549	18,871	2,576	16,295
Prince Edward Island	173		173	1,935		1,935
Quebec	716		716	7,668		7,668
*Saskatchewan	177	89	88	1,890	1,001	889
Canadian Totals	4,586	884	3,702	47,453	8,398	39,055
Puerto Rico	176	176		1,408	1,408	
Jamaica	86	86		818	818	

Canada	ATTENDANCE			DAILY AVERAGE ATTENDANCE		
	Total	Thoroughbred	Harness	Total	Thoroughbred	Harness
Alberta	1,298,983	694,339	604,644	2,900	2,942	2,852
British Columbia	1,573,188	1,096,240	476,948	4,184	6,124	2,421
Manitoba	576,694	394,242	182,452	2,413	3,617	1,403
New Brunswick	137,268		137,268	592		592
New Foundland	13,720		13,720	404		404
Nova Scotia	206,122		206,122	556		556
Ontario	4,025,749	2,070,601	1,955,148	2,212	7,641	1,262
Prince Edward Island	80,935		80,935	468		468
Quebec	2,100,397		2,100,397	2,934		2,934
Saskatchewan	148,346	89,602	58,744	838	1,007	668
Canadian Totals	10,161,402	4,345,024	5,816,378	2,216	4,915	1,571
Puerto Rico	557,022	557,022		3,165	3,165	
Jamaica	210,000	210,000		2,442	2,442	

*Quarter Horse figures included in Thoroughbred.

HANDLE, TOTAL REVENUE AND STAKES AND PURSE DISTRIBUTION

Canada	PARI-MUTUEL HANDLE (\$)			DAILY AVERAGE HANDLE (\$)		
	Total	Thoroughbred	Harness	Total	Thoroughbred	Harness
Alberta	182,726,722	89,319,949	93,406,773	407,872	378,474	440,598
British Columbia	209,864,813	146,927,146	62,937,667	558,151	820,822	319,481
Manitoba	57,710,205	39,516,860	18,193,345	241,465	362,540	139,949
New Brunswick	10,652,197		10,652,197	45,915		45,915
New Foundland	497,137		497,137	14,622		14,622
Nova Scotia	20,003,158		20,003,158	53,917		53,917
Ontario	828,082,671	333,768,283	494,314,388	454,990	1,231,617	319,118
Prince Edward Island	5,712,835		5,712,835	33,022		33,022
*Quebec	274,593,847		274,593,847	383,511		383,511
Saskatchewan	14,674,971	8,837,562	5,837,409	82,909	99,298	66,334
Canadian Totals	1,604,518,556	618,369,800	986,148,756	349,873	699,513	266,383
Puerto Rico	114,094,238	114,094,238		648,263	648,263	
****Jamaica	45,520,068	45,520,068		529,303	529,303	

Canada	TOTAL REVENUE TO JURISDICTIONS/GOVERNMENTS (\$)			TOTAL MONEY DISTRIBUTED (\$)		
	Total	Thoroughbred	Harness	Total	Thoroughbred	Harness
Alberta	10,598,079	5,180,522	5,417,557	13,699,168	6,306,002	7,393,166
British Columbia	16,370,171	11,460,527	4,909,644	12,386,631	7,665,016	4,721,615
Manitoba	5,752,369	3,924,334	1,828,035	5,287,893	3,540,562	1,747,331
New Brunswick	1,256,912		1,256,912	1,528,578		1,528,578
New Foundland	58,657		58,657	50,030		50,030
Nova Scotia	2,360,297		2,360,297	2,777,612		2,777,612
Ontario	67,961,760	27,181,658	40,780,102	77,591,768	28,622,164	48,969,604
Prince Edward Island	801,631		801,631	805,852		805,852
*Quebec	30,414,736		30,414,736	22,672,773		22,672,773
Saskatchewan	1,578,135	947,711	630,424	1,983,144	1,276,577	706,567
**Canadian Totals	137,152,747	48,694,752	88,457,995	138,783,449	47,410,321	91,373,128
***Puerto Rico	17,100,714	17,100,714		13,009,388	13,009,388	
****Jamaica	8,183,425	8,183,425		N/A	N/A	

*Figures include handle of \$15,489,985 and revenue of \$1,777,709 from Thoroughbred simulcasting.

**Pari-Mutuel Taxes Only; All Breakage to Associations.

***Total revenue, all sources.

****Figures include OTB but not bookmakers handle and tax.

Note: Includes handle from simulcasting/telephone betting in Alberta, British Columbia, Manitoba, Ontario, and Quebec.

GREYHOUND RACING IN THE UNITED STATES

State	Total Performances Held	Number of Races	Attendance	Daily Average Attendance	Pari-Mutuel Handle (\$)	Daily Average Handle (\$)
Arizona ¹	913	11,050	1,413,021	1,547	149,627,918	163,886
Arkansas ²	175	2,288	1,042,571	5,958	132,064,678	754,655
Colorado ²	569	7,036	1,763,955	3,100	209,158,765	367,590
Connecticut ⁴	443	6,254	849,691	1,918	118,013,160	266,395
Florida ⁵	2,678	34,546	8,961,830	3,346	960,882,648	358,806
Iowa ⁶	198	2,618	569,407	2,876	41,690,178	210,556
Massachusetts ⁷	700	9,215	2,441,772	3,488	294,169,416	420,242
New Hampshire ⁸	821	11,441	831,910	1,013	89,170,504	108,612
Oregon ⁹	119	1,428	601,226	5,052	51,951,655	436,569
Rhode Island ¹⁰	462	5,555	1,090,886	2,361	129,131,342	279,500
South Dakota ¹¹	312	3,896	361,489	1,159	29,468,960	94,452
Vermont ¹²	150	1,893	136,603	911	9,725,106	64,834
West Virginia ¹³	631	7,836	1,370,468	2,172	150,510,493	238,527
Greene County, Ala.	470	5,640	406,957	866	83,468,888	177,593
Macon County, Ala.	507	6,580	1,209,809	2,386	164,271,971	324,008
Mobile County, Ala.	442	5,304	801,638	1,814	88,537,899	200,312
Totals	9,590	122,580	23,853,233	2,487	2,701,843,581	281,736

Includes simulcasting in Arizona and Colorado. Does not include Connecticut OTB handle of \$4,631,617.

REVENUE TO GOVERNMENT AND STAKES AND PURSE DISTRIBUTION

State	Total Revenue (\$)	% Increase Decrease	Track Licenses (\$)	Occupational Licenses (\$)	Pari-Mutuel Taxes (\$)	Breakage (\$)	Admission Taxes (\$)	Misc. (\$)	Total Money Distributed (\$)
Arizona	8,813,423	+9%	—	—	8,803,373	—	—	10,050	4,862,908
Arkansas	10,001,416	+2%	40,800	13,599	9,244,527	393,478	49,666	259,346	3,379,549
Colorado	14,290,306	+81%	—	19,750	14,266,701	—	—	3,855	5,884,958
Connecticut	10,272,797	-4%	—	28,135	9,736,086	142,580	109,607	256,389	3,720,991
Florida	79,424,840	+7%	2,719,520	180,679	70,988,079	2,370,580	1,114,121	2,051,861	5,212,196
Iowa	3,082,813	—	29,400	7,590	2,501,411	—	284,704	259,708	1,332,505
Massachusetts	26,193,049	+9%	245,126	41,545	24,669,015	466,931	—	770,432	10,310,930
New Hampshire	7,938,374	+4%	223,680	34,415	7,321,196	174,317	—	184,766	3,421,994
Oregon	3,004,148	-13%	8,000	3,786	2,871,061	—	—	121,301	2,098,800
Rhode Island	8,208,287	+4%	—	7,951	7,694,731	188,187	103,376	214,042	—
South Dakota	1,959,712	-14%	8,384	14,550	1,877,097	54,858	2,488	2,335	900,955
Vermont	666,613	-25%	500	9,597	643,044	—	—	13,472	301,497
West Virginia	9,451,118	+29%	73,200	22,509	9,352,109	—	—	3,300	4,515,315
Greene County, Ala.	3,420,436	-10%	1,000	7,326	3,323,918	—	87,667	525	2,253,660
Macon County, Ala.	6,716,822	+302%	1,000	14,165	6,618,201	—	82,731	725	4,435,344
Mobile County, Ala.	7,321,948	+6%	100	6,678	7,083,032	11,636	69,707	50,795	2,406,803
Totals	200,766,102	+14%	3,350,710	412,275	186,993,581	3,902,567	1,904,067	4,202,902	55,038,405

GREYHOUND

BRIEF SUMMARY OF TAX METHODS BY STATES

Arizona	Total take-out 18%; option to take-out 21% on pools involving two or more dogs and 25% on pools involving three or more dogs; counties with population of 700,000 or more state receives 7 1/2% and association retains remainder; all other counties state receives 5 1/2% on first \$65,000 wagered, 7 1/2% thereafter, association retains remainder. At least 3 1/4%, of handle to general purse structure, when optional higher take-out is used, one half of excess over 18% must be used to supplement general purse structure. Breakage 10¢, all to association. Net underpay to state at end of meet.	Iowa	Total take-out 16% on W/P/S; 16-20% on all other forms at commission's discretion. State receives 5%, county receives 1/2%, city receives 1/2%, association receives 10% on W/P/S, 10-14% on all other forms at commission's discretion. Breakage 10¢, all to breeders program. Admission tax 50¢ to commission. State receives unclaimed winning tickets. Commission receives \$200 per performance license fee.
Arkansas	Total take-out 18%, pari-mutuel tax to state 7%; \$300 daily license. Breakage 10¢, 33 1/3% to state, 66 2/3% to city in which track located.	Massachusetts	Total take-out 19%; 4 1/2% to 9 1/2% to association; 3 1/2% to dogmen. If daily handle to \$200,000 state receives 6%; \$200,000 and over, state receives 11%. 1/4 to 1% of handle for preceding calendar year shall be paid to city or town in which track is located not to exceed 3% of levy limit determined by the Revenue Commission.
Colorado	Total take-out 15%; 4% to state; 11% to association. Breakage 10¢, all to association. 1% of total handle at Mile High Kennel Club goes to local government.	New Hampshire	Total take-out 19% on straight betting, 25% on exotic betting. Of the 19% take-out, state receives 6% to \$100,000; 7% to \$200,000; 9% to \$300,000; 10% to \$400,000. The additional 6% take-out on exotic betting, state receives 4%. Breakage 10¢, divided between state and association. If the pari-mutuel sales on any racing program, the association shall receive a credit of : 0 to \$500,000, \$225 for each official completed race, \$50,000 to \$100,000, \$200 for each official completed race. However, they must pay a minimum tax of \$300. Track licenses paid to township where track is located.
Connecticut	Total take-out is 19%; 8 1/2% to state, 10 1/2% to Association, 1/2% to Municipality from state's share. As of July, 1985 Total take-out is 19%; 7 3/4% to State, 10 1/2% to Association, 1/2% to Municipality and 1/4% to University of Connecticut Micro-chemistry Laboratory (for urine analysis testing of Racing Dogs). Breakage 10¢, 50% to state, 50% to Association, 10% of admission tax to Municipality, 10% to state on all charges over \$1.00. State receives all unclaimed winning tickets after one year. Underpayments revert to the state.	Oregon	Total take-out 16% except on any wager requiring the selection of three or more separate wagering interests, 18% total take-out. State receives 6.3% (7.0875% on any wager requiring the selection of three or more separate wagering interest) from commercial meets. For fairs and non-profit meets, total take-out is 16% except on any wager requiring the selection of three or more separate wagering interests 22%. State receives 2 1/2% (7.5% on any wager requiring the selection of three or more separate wagering interests). Daily license fee, \$100 for commercial meets; Fairs and non-profit meets \$25 per race meet.
Florida	Total take-out 17.6% on W/P/S pools; 18% daily double, quiniela double, quinella, perfecta, big Q and pick-six pools; 19% on trifecta pools with 1% of it used to establish a 3% purse. An additional 1% on pick-six and trifecta wagering to be applied to capital improvements. Additional 1% on all exotics may be withheld, .5% of it being applied to capital improvements and the other .5% being paid to the state as a sur tax. Tax on handle: 7.6% on total handle in excess of first \$25,000 of wagers per performance. Daily license fee of \$80 per race if average daily handle was greater than \$100,000 per performance for preceding season; \$50 per race if average daily handle was less than \$100,000 per per-		

Rhode Island	Total take-out 18%. State receives 5½%; ½ of 1% to local government. Additional 1% of multiple pools to the Capital Improvement Fund. Breakage 10¢, divided equally between state and association.	West Virginia	Total take-out is 16.30%. State's share of handle increases on a sliding scale from 4% to 8%; Association's share of handle decreases on a sliding scale from 12.20% to 8.20%; county/city receives .10%. State also receives \$150.00 license tax per actual race day. State receives unclaimed winning tickets' money and supplements certain stake races therewith. Prices are calculated to the dime with breakage retained wholly by the Association. Purse money is paid by the Association from its share of the handle.
South Dakota	Total take-out 16¼% to 17¼%, depending on handle. State's share increases on sliding scale from 4% to 7%; track's share decreases on sliding scale from 12¼% to 9%. (When handle for a performance falls below \$25,000, the state receives 3% and the track receives from 13 to 13¼%.) County receives 1¼% of handle between \$8 million and \$16¾ million; 1¼% of handle over \$16¾ million is divided equally between Breeders Fund and Racing Revolving Fund. 1% additional take-out on all multiple wagering—½% of the 1% is retained by the track, ¼ of the 1% to Breeders Fund and ¼ of the 1% to Racing Revolving Fund. Breakage 10¢, all to track on handle up to \$8 million; all over \$8 million to the state.	Greene County, AL.	Total take-out 18%; 14% to association, 4% to county. Breakage 10¢, all to association. 15% or 10¢, whichever is greater, admission tax to county. Unclaimed winning tickets retained by association.
Vermont	Total take-out 19%, 25% on exotics. Breakage to licensee. State receives 5% of handle on weekdays, 6% on Sunday. From exotic bets states receives additional 1% to 5% based on number of programs.	Macon County, AL.	Total take-out 18%; 14% to association, 4% to Racing Commission (county). Breakage 10¢, all to association. 10¢ per head admission tax to Racing Commission. Unclaimed winning tickets retained by association.
		Mobile County, AL.	Total take-out 18%; 10% to association, 8% to county. Breakage 10¢, divided equally between county and association. 15% or 10¢, whichever is greater, admission tax to county. Unclaimed winning tickets divided equally between county and association.

GREYHOUND RACING REVENUE TO THE STATES (1959-1985)

1985	\$200,766,102
1984	176,710,823
1983	170,103,565
1982	160,362,787
1981	151,821,290
1980	151,960,692
1979	144,750,152
1978	128,074,634
1977	118,961,652
1976	106,682,228
1975	91,263,936
1974	83,552,132
1973	72,445,613
1972	63,848,912
1971	59,439,327
1970	53,339,667
1969	47,046,786
1968	41,221,201
1967	37,694,601
1966	35,799,990
1965	32,813,385
1964	29,818,477
1963	26,657,256
1962	25,508,000
1961	23,067,562
1960	22,051,014
1959	19,422,344

TOTAL GREYHOUND AND HORSE RACING REVENUE TO THE STATES (1959-1985)

1985	\$825,925,799
1984	826,973,675
1983	811,490,741
1982	813,251,250
1981	832,020,871
1980	864,688,215
1979	825,669,950
1978	801,138,465
1977	819,201,638
1976	821,311,348
1975	766,730,183
1974	650,684,516
1973	605,945,628
1972	569,753,462
1971	567,777,744
1970	539,742,764
1969	508,545,672
1968	468,077,649
1967	432,076,514
1966	424,252,115
1965	402,705,421
1964	379,914,405
1963	343,228,047
1962	313,438,030
1961	287,920,639
1960	280,090,399
1959	262,810,999

JAI-ALAI TAX STRUCTURE

Connecticut

Total take-out is 18%; 11.25% to Fronton, 5.75% to State, 1% to local municipality. Breakage is distributed 50% to the Fronton and 50% to the State. 10% of admission tax is paid to the city on all admissions and 10% is paid to the State on all charges over \$1.00. The State receives all unclaimed winning mutuel tickets after one year. Computation errors resulting in underpayment are remitted to the State.

Florida

Total take-out permitted 17.6% on regular wagering; 19% on exotic wagering. Tax on handle: 7.1% on total handle in excess of first \$25,000 of wagers per performance. Daily license fee of \$80 per game if average daily handle was greater than \$100,000 per performance for the preceding season; \$50 per game if average daily handle was less than \$100,000 per performance for the preceding season. Breakage 10¢, 100% to State.

Admission 15% of entrance gate admission or 10¢ per person, whichever is greater. Additional 1% on triples, trifectas or other similar wagers involving three or more players or teams in any game and on "pick-six" wagers may be withheld for capital improvements or to reduce capital improvement debt. An addition 1% on all exotics may be withheld at the permitholder's option, with .5% of it being applied to capital improvements and the other .5% being paid to the state as a surtax.

Nevada

Total take-out 13%, 11% to Fronton, 2% to State, Breakage, 100% to Fronton.

Rhode Island

Total take-out 18½%; 12½% to Fronton, 5% to State, 1% to local municipality. Breakage, 50% to Fronton, 50% to State.

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State	Number of Performances Held	Number of Games Played	Attendance	Daily Average Attendance	Pari-Mutuel Handle (\$)	Daily Average Handle (\$)
Connecticut	685	9,594	1,863,115	2,720	237,964,049	347,393
Florida	1,853	24,092	4,722,414	2,549	399,972,327	215,815
Rhode Island	198	2,574	333,075	1,682	26,037,834	131,504
Totals	2,736	36,260	6,918,604	2,529	663,974,210	242,681

REVENUE TO GOVERNMENT

State	Total Revenue (\$)	% Increase Decrease	Occupational Licenses (\$)	Franchise Fee (\$)	Pari-Mutuel Taxes (\$)	Breakage (\$)	Admission Taxes (\$)	Misc. (\$)
Connecticut	17,487,509	+ .02%	14,780	—	16,062,573	179,202	674,705	556,249
Florida	30,924,851	+6%	39,117	1,875,490	26,669,045	556,888	641,356	1,142,955
Rhode Island	1,667,164	+1%	2,360	—	1,562,270	19,556	—	82,978
Totals	50,079,524	+4%	56,257	1,875,490	44,293,888	755,646	1,316,061	1,782,182

Note: Data unavailable for Nevada.

LEGAL AGE TO ATTEND AND WAGER AT RACE TRACK

State	Minimum Age	With Conditions	Legal Age For Wagering
Arizona	Horses none, dogs 13		19
Arkansas	Horses 16, dogs 18		18
California	None		18
Colorado	Horses none, dogs 18	Unless accompanied by adult	18
Connecticut	18		18
Delaware	None		18
Florida	18		18
Idaho	None		18
Illinois	None		17
Iowa	None	Determined by associations	18
Kentucky	None		18
Louisiana	12-17	With legal guardian-track option	18
Maine	15	Paddock admission by regulation	20
Maryland	None		18
Massachusetts	16		18
Michigan	12		21
Minnesota	None		18
Montana	None		18
Nebraska	None	Determined by associations	19
New Hampshire	16	Under 16 accompanied by adult	20
New Jersey	Day none, Night 12-16	Accompanied by adult	18
New Mexico	None		18
New York	16	Under 16 accompanied by adult	18
Ohio	16	With parent/guardian consent	18
Oklahoma	18		18
Oregon	None	12 years after 6:00 p.m.	18
Pennsylvania T	10	Accompanied by adult	18
Pennsylvania H	None	Minor with adult	21
Puerto Rico	None		21
Rhode Island	18		18
South Dakota	Horses none, dogs	18 at Sodrac Park, none at Black Hills	18
Vermont	18	Under accompanied by adult	18
Washington	Varies with track		18
West Virginia	None		18
Wyoming	None		19
Greene County, Al	18		18
Mobile County, Al	18		18