

Sections 1 and 2 are effective August 1, 1996, and apply to all health plans providing coverage to a Minnesota resident, issued, renewed, or continued on or after that date.

Presented to the governor April 4, 1996

Signed by the governor April 15, 1996, 1:15 p.m.

CHAPTER 466—H.F.No. 374

VETOED

CHAPTER 467—H.F.No. 2318

An act relating to gambling; regulating the imposition of certain taxes on pari-mutuel racing; providing for the handling of claims on unredeemed tickets; regulating expenditures from lawful gambling; providing enforcement powers; removing the restriction on compensation to persons who participate in the conduct of lawful gambling; regulating leased premises; requiring a report; amending Minnesota Statutes 1994, sections 240.15, subdivisions 1 and 5; 349.151, subdivision 4; 349.166, subdivisions 2 and 3; 349.18, subdivision 1; and 349.19, subdivision 3; repealing Minnesota Statutes 1994, section 349.168, subdivision 3.

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

Section 1. Minnesota Statutes 1994, section 240.15, subdivision 1, is amended to read:

Subdivision 1. **TAXES IMPOSED.** (a) From July 1, 1996, until July 1, 1999, there is imposed a tax at the rate of six percent of the total amount in excess of \$12,000,000 annually withheld from all pari-mutuel pools by the licensee, including breakage and amounts withheld under section 240.13, subdivision 4. After June 30, 1999, the tax is imposed on the total amount withheld from all pari-mutuel pools. For the purpose of this subdivision, "annually" is the period from July 1 to June 30 of the next year.

In addition to the above tax, the licensee must designate and pay to the commission a tax of one percent of the total amount bet on each racing day, for deposit in the Minnesota breeders fund.

The taxes imposed by this clause must be paid from the amounts permitted to be withheld by a licensee under section 240.13, subdivision 4.

(b) The commission may impose an admissions tax of not more than ten cents on each paid admission at a licensed racetrack on a racing day if:

(1) the tax is requested by a local unit of government within whose borders the track is located;

New language is indicated by underline, deletions by ~~strikeout~~.