

**CHAPTER 7874**  
**MINNESOTA RACING COMMISSION**  
**HORSE RACING; REPORTING PAYMENTS**

7874.0100 GENERAL PROVISIONS.

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Subpart 1. **Scope.** For the purpose of administering the direct deposit of taxes, breakage, and unredeemed tickets pursuant to Minnesota Statutes, section 240.15, subdivisions 1, 2, and 5, and subparts 2 to 4 shall apply.

Subp. 2. **Payment of pari-mutuel tax, admissions tax, breakage, and breeders' fund.** Taxes, breakage, and breeders' funds collected by an association must be remitted to the commission within seven days of the day on which it was collected. However, the amount allocated for purse supplements, pursuant to part 7895.0110, subpart 2, item C, may be deducted and retained by the association as reimbursement for purse supplements paid by it. The remittance must be accomplished by a direct deposit in a financial institution designated by the commissioner of finance and approved by the commission. On those days when the seventh day is a holiday or a weekend day, the payment must be made by the succeeding business day.

At the close of each month in which racing is conducted, the association must report to the commission all deposits of taxes and breakage for that month.

Subp. 3. **Payment of unredeemed tickets.** After reporting to the commission, pursuant to Minnesota Statutes, section 240.13, and not later than 100 days after the end of a race meeting, a Class B licensee must remit to the commission an amount equal to the total value of unredeemed tickets from the race meeting in the same manner as in subpart 2. Within ten days after the end of a race meeting, excluding Saturdays, Sundays, and holidays, a Class D licensee must remit to the commission an amount equal to the value of unredeemed tickets from the race meeting.

Subp. 4. **Recapitulation.** On each day that deposits are made by the association, a report must be filed with the commission containing the following recapitulation:

- A. total takeout;
- B. pari-mutuel tax;
- C. state and local admissions taxes;
- D. total breakage;
- E. state's share of breakage; and
- F. breeders' fund tax.

Separate recapitulations must be filed for each full card simulcast.

Subp. 5. **Wagering recapitulation.** The class B licensee and pari-mutuel central processing provider shall provide electronically within 24 hours, a summary of pari-mutuel operations in a format prescribed by the commission.

**Statutory Authority:** *MS s 240.13; 240.15; 240.16; 240.18; 240.23; 240.25*

**History:** *10 SR 1908; 16 SR 1800; 18 SR 886; 20 SR 2592; 23 SR 1540*