

**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 and breakage pursuant to Minnesota Statutes, section 240.15, subdivisions 1 and 2 shall apply.

Subp. 2. **Payment of pari-mutuel 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. The remittance must be accomplished by a direct deposit in a financial institution designated by the commissioner of finance and approved by the commission or by daily delivery to the commission office. 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. [Repealed, 24 SR 1568]

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. total breakage;
- D. state's share of breakage; and
- E. 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; 240.19; 240.23; 240.24; 240.25*

**History:** *10 SR 1908; 16 SR 1800; 18 SR 886; 20 SR 2592; 23 SR 1540; 24 SR 1568*