

## 2023 Kansas Statutes

**74-8824. Tax on racetrack admissions.** (a) There is hereby imposed a tax on admissions to race meetings at the rate of 10% of:

(1) The amount received from charges for admissions, excluding any amount paid for retailers' sales tax thereon or for the tax imposed by subsection (b); and

(2) except as provided by subsection (c), the value of free or complimentary admissions, computed as if regular and usual admission rates were charged therefor.

The tax imposed by this subsection shall be remitted to the commission by each organization licensee by the next business day following the day on which the admissions were paid or, if free or complimentary, were used. The commission shall remit any such tax moneys received to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury to the credit of the state racing fund created by K.S.A. 74-8826, and amendments thereto.

(b) In addition to the tax imposed by subsection (a), there is hereby imposed on each admission to a race meeting at a racetrack facility which is exempt from local ad valorem property taxes a tax of \$.20. Except as provided by subsection (c), such tax shall apply regardless of whether the admission is paid, free or complimentary.

The tax imposed by this subsection shall be remitted to the commission by each organization licensee by the next business day following the date of the admission. The commission shall remit any such tax moneys to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury to the credit of the local racing admissions tax fund which is hereby established in the state treasury. All moneys credited to such fund shall be allocated to the cities and counties in which racing facilities are located as follows:

(1) Each city where there is located a racing facility shall receive 1/2 the amount collected from the tax imposed pursuant to this subsection on admissions;

(2) each county where there is located a racing facility which is also located within a city shall receive 1/2 the amount collected from the tax imposed pursuant to this subsection on admissions; and

(3) each county where there is located a racing facility which is not located within any city shall receive the entire amount collected from the tax imposed pursuant to this subsection on admissions.

The state treasurer shall make distributions at least quarterly from the local racing admissions tax fund. Such distributions shall be made in accordance with appropriation acts upon warrants of the director of accounts and reports, drawn in favor of the several county treasurers and city treasurers, pursuant to vouchers approved by the executive director or a person designated by the executive director in the amounts determined under this subsection.

(c) Organization licensees may issue to actual and necessary officials and employees of the licensee or other persons actually working at race meetings passes to which the taxes imposed by this section shall not apply. The issuance of such passes is subject to rules and regulations of the commission and a list of all persons to whom such passes are issued shall be filed with the commission.

**History:** L. 1987, ch. 112, § 24; L. 1992, ch. 286, § 13; L. 2001, ch. 5, § 348; July 1.