

**230.750 Maximum allowable commission for harness track -- Breaks -- Allocation of portion of commission.**

The commission, including the tax levied in KRS 138.510, deducted from the gross amount wagered by the person, corporation, or association which operates a harness horse track under the jurisdiction of the corporation at which betting is conducted through a pari-mutuel or other similar system shall not exceed eighteen percent (18%) of the gross amount handled on straight wagering pools and twenty-five percent (25%) of the gross amount handled on multiple wagering pools, plus the breaks, which shall be made and calculated in accordance with KRS 230.295, except on races previously run in which the breaks shall be made and calculated in accordance with KRS 230.295 or retained in the pari-mutuel pools. Multiple wagering pools shall include daily double, perfecta, double perfecta, quinella, double quinella, trifecta, and other types of exotic betting. An amount equal to three percent (3%) of the total amount wagered and included in the commission of a harness host track shall be allocated by the harness host track in the following manner. Two percent (2%) shall be allocated to the host for capital improvements, promotions, including advertising, or purses, as the host track shall elect. Three-quarters of one percent ( $\frac{3}{4}$  of 1%) shall be allocated to overnight purses. One-quarter of one percent ( $\frac{1}{4}$  of 1%) shall be allocated to the Kentucky standardbred development fund. This allocation shall be made after deduction from the commission of the pari-mutuel tax but prior to any other deduction, allocation or division of the commission.

**Effective:** July 15, 2026

**History:** Amended 2026 Ky. Acts ch. 184, sec. 51, effective July 15, 2026. -- Amended 2024 Ky. Acts ch. 171, sec. 86, effective July 1, 2024. -- Amended 2022 Ky. Acts ch. 124, sec. 23, effective July 14, 2022. -- Amended 2015 Ky. Acts ch. 47, sec. 7, effective June 24, 2015. -- Amended 2010 Ky. Acts ch. 24, sec. 484, effective July 15, 2010. -- Amended 2004 Ky. Acts ch. 191, sec. 43, effective July 13, 2004. -- Amended 1992 Ky. Acts ch. 109, sec. 34, effective March 30, 1992. -- Amended 1990 Ky. Acts ch. 159, sec. 11, effective March 30, 1990. -- Amended 1988 Ky. Acts ch. 376, sec. 11, effective July 15, 1988. -- Amended 1986 Ky. Acts ch. 296, sec. 18, effective July 15, 1986. -- Amended 1980 Ky. Acts ch. 83, sec. 1, effective July 15, 1980. -- Amended 1976 Ky. Acts ch. 343, sec. 3. -- Created 1974 Ky. Acts ch. 346, sec. 15.