

**230.3615 Limitation on commission of operator of Thoroughbred race track -- Breaks -- Payment for backside improvement fund. (Effective July 15, 2026)**

- (1) The commission, including the tax levied in KRS 138.510, deducted from the gross amount wagered by the association which operates a race track under the jurisdiction of the Kentucky Horse Racing and Gaming Corporation and conducts the Thoroughbred racing at which betting is conducted through a pari-mutuel or other similar system, in races where the patron is required to select one (1) horse, and the breaks, which breaks 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, shall not be more than seventeen and one-half percent (17.5%).
- (2) 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 race track under the jurisdiction of the Kentucky Horse Racing and Gaming Corporation and conducts Thoroughbred racing at which betting is conducted through a pari-mutuel or other similar system shall not exceed twenty-two percent (22%) of the gross handle in races where the patron is required to select two (2) or more horses, and the breaks, which breaks 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.
- (3) The minimum wager to be accepted by any licensed association shall be ten cents (\$0.10). The minimum pay-off on a one dollar (\$1) wager shall be one dollar and ten cents (\$1.10); but, in the event of a minus pool, the minimum pay-off for a one dollar (\$1) wager shall be one dollar and five cents (\$1.05).
- (4) Each association conducting Thoroughbred racing shall pay to the corporation all moneys allocated to the backside improvement fund in an amount equal to one-half of one percent (0.5%) of its on-track pari-mutuel wagers.

**Effective:** July 15, 2026

**History:** Amended 2026 Ky. Acts ch. 184, sec. 50, effective July 15, 2026. -- Amended 2024 Ky. Acts ch. 171, sec. 60, effective July 1, 2024. -- Amended 2022 Ky. Acts ch. 124, sec. 18, effective July 14, 2022. -- Amended 2010 Ky. Acts ch. 24, sec. 461, effective July 15, 2010. -- Amended 2009 Ky. Acts ch. 80, sec. 9, effective June 25, 2009. -- Amended 2004 Ky. Acts ch. 191, sec. 17, effective July 13, 2004. -- Repealed, reenacted, and amended 1992 Ky. Acts ch. 109, sec. 8, effective March 30, 1992. -- Amended 1990 Ky. Acts ch. 159, sec. 3, effective July 13, 1990. -- Amended 1986 Ky. Acts ch. 214, sec. 1, effective July 15, 1986; and ch. 296, sec. 2, effective July 15, 1986. -- Amended 1980 Ky. Acts ch. 343, sec. 1, effective July 15, 1980. -- Amended 1976 Ky. Acts ch. 343, sec. 2, effective June 17, 1978. -- Amended 1970 Ky. Acts ch. 258, sec. 1. -- Amended 1956 Ky. Acts ch. 13, sec. 1. -- Amended 1954 Ky. Acts ch. 76, sec. 1. -- Created 1948 Ky. Acts ch. 35, sec. 1.

**Formerly codified as KRS 138.515.**