

**138.511 Definitions for KRS 138.510 to 138.550.**

As used in KRS 138.510 to 138.550:

- (1) "Advanced deposit account wagering" has the same meaning as in KRS 230.210;
- (2) "Advanced deposit account wagering license" has the same meaning as in KRS 230.210;
- (3) "Association" has the same meaning as in KRS 230.210;
- (4) "Corporation" means the Kentucky Horse Racing and Gaming Corporation;
- (5) "Daily average live handle" means:
  - (a) The handle from wagers made at a track on live racing during the fiscal year, excluding amounts wagered:
    1. At a receiving track;
    2. At a simulcast facility;
    3. On telephone account wagering;
    4. Through advance deposit account wagering;
    5. At a track participating as a receiving track or simulcast facility displaying simulcasts and conducting interstate wagering as permitted by KRS 230.3771 and 230.3773; and
    6. Beginning April 1, 2014, on historical horse races;divided by:
  - (b) The total number of days that live racing was conducted at the track during the fiscal year;
- (6) "Department" means the Department of Revenue;
- (7) "Fiscal year" means a time frame beginning 12:01 a.m. July 1, and ending 12 midnight June 30;
- (8) "Handle" means total wagers made on a race;
- (9) (a) "Historical horse race" means any horse race that:
  1. Was previously run at a licensed pari-mutuel facility in the United States;
  2. Concluded with official results; and
  3. Concluded without scratches, disqualifications, or dead-heat finishes.(b) As used in this subsection, the terms "pari-mutuel," "scratch," "disqualification," and "dead heat" have the same meaning as established by the corporation pursuant to an administrative regulation promulgated under KRS Chapter 13A;
- (10) "Host track" has the same meaning as in KRS 230.210;
- (11) "Interstate wagering" has the same meaning as in KRS 230.210;
- (12) "Intertrack wagering" has the same meaning as in KRS 230.210;
- (13) "Kentucky resident" means:
  - (a) An individual domiciled within this state;
  - (b) An individual who maintains a place of abode in this state and spends, in the

aggregate, more than one hundred eighty-three (183) days of the taxable year in this state; or

- (c) An individual who lists a Kentucky address as his or her principal place of residence when applying for an account to participate in advance deposit account wagering;
- (14) "Receiving track" has the same meaning as in KRS 230.210;
- (15) "Simulcast facility" has the same meaning as in KRS 230.210;
- (16) "Takeout" means that portion of the handle which is distributed to persons other than those making wagers;
- (17) "Telephone account wagering" has the same meaning as in KRS 230.210; and
- (18) "Track" has the same meaning as in KRS 230.210.

**Effective:** July 1, 2024

**History:** Amended 2024 Ky. Acts ch. 171, sec. 44, effective July 1, 2024. -- Amended 2014 Ky. Acts ch. 102, sec. 6, effective April 10, 2014. -- Amended 2010 Ky. Acts ch. 24, sec. 107, effective July 15, 2010. -- Created 2009 (1st Extra. Sess.) Ky. Acts ch. 1, sec. 106, effective June 26, 2009.

**Legislative Research Commission Note** (4/10/2014). 2014 Ky. Acts ch. 102, sec. 39 provides that the amendments to this statute made in 2014 Ky. Acts ch. 102, sec. 6, shall apply retroactively beginning September 1, 2011.

**Legislative Research Commission Note** (6/26/2009). 2009 (1st Extra. Sess.) Ky. Acts ch. 1, sec. 106, created a new section consisting of definitions for KRS 138.510 to 138.550. All of the definitions except subsections (7) and (8) were listed in alphabetical order. The Reviser of Statutes has altered the internal numbering of those subsections under the authority of KRS 7.136.