

1 A CONCURRENT RESOLUTION directing the Legislative Research Commission  
2 to establish the Pari-mutuel Wagering Taxation Task Force.

3 WHEREAS, horses and horse racing are signature industries in Kentucky; and

4 WHEREAS, KRS Chapter 138 requires the taxation of pari-mutuel wagering; and

5 WHEREAS, historical horse racing is a form of pari-mutuel wagering; and

6 WHEREAS, it is incumbent on the General Assembly to address the taxation  
7 related to horse racing;

8 NOW, THEREFORE,

9 *Be it resolved by the House of Representatives of the General Assembly of the*  
10 *Commonwealth of Kentucky, the Senate concurring therein:*

11 ➔Section 1. The Legislative Research Commission is hereby directed to establish  
12 the Pari-mutuel Wagering Taxation Task Force to:

13 (1) Study the taxes and rates related to horse racing as found in KRS Chapter 138;

14 (2) Study the impact that changing the rates would have on the horse racing  
15 industry and the economy of Kentucky; and

16 (3) Study the funds relating to the horse industry in Kentucky to which the  
17 historical horse racing tax receipts are allocated; and

18 (4) Determine if any changes should be made to the current system.

19 ➔Section 2. The Pari-mutuel Wagering Taxation Task Force shall be composed  
20 of the following members with final membership of the task force being subject to the  
21 consideration and approval of the Legislative Research Commission:

22 (1) Three members of the House of Representatives appointed by the Speaker of  
23 the House of Representatives, one of whom shall be designated by the Speaker of the  
24 House of Representatives as a co-chair of the task force;

25 (2) Two members of the House of Representatives appointed by the Minority  
26 Floor Leader of the House of Representatives;

27 (3) Three members of the Senate appointed by the President of the Senate, one of

1 whom shall be designated by the President of the Senate as a co-chair of the task force;  
2 and

3 (4) Two members of the Senate appointed by the Minority Floor Leader of the  
4 Senate.

5 ➔Section 3. The task force shall meet monthly during the 2021 Interim of the  
6 General Assembly. The task force shall submit a memorandum on the findings and  
7 recommendations to the Legislative Research Commission for referral to the appropriate  
8 committee or committees by December 1, 2021.

9 ➔Section 4. Provisions of this resolution to the contrary notwithstanding, the  
10 Legislative Research Commission shall have the authority to alternatively assign the  
11 issues identified herein to an interim joint committee or subcommittee thereof, and to  
12 designate a study completion date.