

2013 TRA IMPORTED SIMULCAST TAX RATE SURVEY
May 2013

State	State tax rate for imported simulcast signals bet on-track
California	Northern California - 1.3%; Southern California - 2%
Delaware	0.75%
Florida	0.50%
Iowa	2%
Kentucky	3%
Louisiana	1.4% approximately based on handle and wager type
Nebraska	First \$10 million is tax exempt; then 2.5%
New York	1st signal is 1% and 2nd signal is .5%. Instate sites 1.5% for regular & multiple bets, exotics 6.75%
Ohio	1st \$200,000 - 1%; 2nd \$100,000 - 2%; 3rd \$100,000 - 3%; 4th & up \$100,000 - 4%
Oklahoma	1%
Oregon	2.05%
Pennsylvania	1.5% Win-Place-Show - 2.5% Exotics
Texas	1%
West Virginia	1.5%

Data compiled by the Thoroughbred Racing Associations of North America, Elkton, Maryland - May 2013