

HB658 INTRODUCED



1 HB658
2 U9NC1XD-1
3 By Representative Warren (N & P)
4 RFD: Local Legislation
5 First Read: 31-Mar-26



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4 A BILL
5 TO BE ENTITLED
6 AN ACT
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9 Relating to Macon County; to levy a local privilege tax
10 on the net gambling revenues collected from pari-mutuel
11 wagering activities.

12 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

13 Section 1. (a) There is levied in Macon County a
14 privilege tax of eight percent of the net gambling revenue
15 collected from pari-mutuel wagering on historical horse racing
16 on computerized machines of a race track licensee. The tax
17 shall be collected by the Macon County Racing Commission from
18 each historical horse racing licensee and distributed as
19 provided by local law.

20 (b) For purposes of subsection (a), "net gambling
21 revenue" means the total amount of money or value in any form
22 received as a result of any pari-mutuel wagering on historical
23 horse racing activities in Macon County, excluding free bets,
24 free plays, and promotional credits, less federal excise
25 taxes, voided wagers, and the total money or value in any form
26 paid as prizes or winnings.

27 (c) The local privilege tax collected by the Macon
28 County Racing Commission under this section is exclusive of



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29 and supersedes any other local taxes, fees, or commissions now
30 imposed on historical horse racing pari-mutuel activities in
31 the county including, but not limited to, the tax imposed
32 pursuant to Section 45-44-150.12, Code of Alabama 1975.

33 (d) Nothing in this section shall change the existing
34 tax structure contained in Section 45-44-150.12, Code of
35 Alabama 1975, for live greyhound and thoroughbred racing, as
36 well as simulcast live greyhound and thoroughbred racing in
37 Macon County which is not historical horse racing.

38 (e) Nothing in this section shall be construed to
39 authorize, permit, or expand any form of gambling activity
40 beyond that which is permitted by law on the effective date of
41 this act.

42 Section 2. This act shall become effective on the first
43 day of the second month following its passage and approval by
44 the Governor or its otherwise becoming law.