SB346 INTRODUCED

SB346

KHFGR5A-1

By Senators Figures, Sessions, Albritton (N & P)

RFD: Mobile County Legislation

First Read: 05-Mar-26

A BILL
TO BE ENTITLED
AN ACT

Relating to Mobile County; to levy a local privilege tax on the net gambling revenue collected on pari-mutuel wagering on historical horse racing activities in the county.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

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

(c) the local privilege tax collected by the Mobile

County Racing Commission under this section is exclusive of and supersedes any other local taxes, fees, or commissions now imposed on historical horse racing pari-mutuel activities in the county, including, but not limited to, the tax imposed pursuant to Section 45-49-151.14, Code of Alabama 1975.

(d) Nothing in this section shall change the existing tax structure contained in section 45-49-151.14, Code of Alabama 1975, for live greyhound racing, as well as simulcast live greyhound and thoroughbred racing in Mobile County, which is not historical horse racing.

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

Section 2. This act shall become effective on October 1, 2026.