

## **Pari-mutuel Handle 1933-2014**

### **Advance Deposit Wagering**

#### **RCW 67.16.260**

Advance Deposit Wagering (ADW) is a form of pari-mutuel wagering in which an individual deposits money in an account with an entity authorized by the commission to conduct advance deposit wagering and then the account funds are used to pay for pari-mutuel wagers in person, by telephone, or through communication by other electronic means. A portion of the wager, the "source market fee", made on any race by a person whose principle residence is in Washington is returned to the Class 1 racing association and the commission. The source market fee is distributed as breeder awards, owners bonus, purse accounts, and operating accounts per WAC 260-49-070.

### **Owners Bonus**

#### **RCW 67.16.102 (1)**

One percent of pari-mutuel wagering at Emerald Downs and its OTB's is paid at the end of the race year to all licensed owners whose Washington-bred horses that place first, second, third, or fourth at Emerald Downs. Owner's bonuses also include 2.5 percent of the source market fee collected from ADW (WAC 260-49-070). The horse must be a registered Washington-bred to participate in the owner's bonus program.

### **Pari-mutuel Handle**

#### **RCW 67.16.170 and 67.16.175**

The pari-mutuel handle is the total gross daily receipts from all in-state pari-mutuel machines, or the total amount of money wagered in the state of Washington at either a license racing facility or approved satellite location (off-track betting) on live horse racing.

### **Pari-mutuel Tax**

#### **RCW 67.16.105**

The pari-mutuel tax is the percentage of the total gross daily receipts from all in-state pari-mutuel machines (total amount of money wagered in the state of Washington at a licensed racing facility or approved satellite location on live horse racing). Currently the pari-mutuel tax is one point three percent of the total pari-mutuel handle at racing facilities, if the total gross receipts of all in-state pari-mutuel wagering is more than fifty million dollars in the previous calendar year (Emerald Downs). If a racing facilities gross receipts of all in-state pari-mutuel are fifty million dollars or less the previous year, the pari-mutuel tax is one point eight zero three.

**Source Market Fee  
WAC 260-49-070**

The Source Market Fee (SMF) is the portion of the wager made from Advance Deposit Wagering (as authorized in RCW 67.16-260) that is returned to the state of Washington to fund horse racing. Ninety percent of the SMF is returned to Emerald Downs, which is authorized to conduct ADW wagering. From this Emerald Downs must distribute two and one-half percent of the total SMF to the Washington bred owners' bonus fund and breeder award fund to fund breeder awards (RCW 67.16.175). The remaining eighty seven and one-half percent of the total SMF is used to fund both operations at Emerald Downs and purses for races at Emerald Downs (per agreement with the horsemen). Ten percent of the SMF must be distributed to commission. From this the commission distributes two and one-half percent of the total SMF to the Washington bred owners' bonus fund and breeder award fund to fund owners' bonuses (RCW 67.16.285); and seven percent of the total SMF to fund operations of the commission.

**Washington Horse Racing Commission – Wagering, Taxes, Fees, and Awards – Horse Racing Industry**

| <b>Race Year</b> | <b>Race Days</b> | <b>Pari-Mutuel Handle</b> | <b>ADW</b> | <b>Pari-Mutuel Tax</b> | <b>SMF</b> | <b>License Fees</b> | <b>Owners' Bonus</b> |
|------------------|------------------|---------------------------|------------|------------------------|------------|---------------------|----------------------|
| 1933             | 60               | 1,476,115                 |            | 73,806                 |            | 6,554               |                      |
| 1934             | 59               | 2,981,198                 |            | 149,060                |            | 6,542               |                      |
| 1935             | 75               | 3,106,452                 |            | 155,323                |            | 8,236               |                      |
| 1936             | 78               | 3,319,589                 |            | 165,979                |            | 10,670              |                      |
| 1937             | 101              | 3,103,801                 |            | 155,191                |            | 10,871              |                      |
| 1938             | 75               | 3,508,395                 |            | 175,420                |            | 8,093               |                      |
| 1939             | 77               | 3,690,849                 |            | 184,542                |            | 9,207               |                      |
| 1940             | 75               | 3,567,855                 |            | 178,392                |            | 9,022               |                      |
| 1941             | 73               | 3,925,132                 |            | 196,257                |            | 8,748               |                      |
| 1942             | 74               | 4,577,888                 |            | 227,894                |            | 6,312               |                      |
| <b>1943</b>      | <b>NO</b>        | <b>RACING</b>             |            |                        |            |                     |                      |
| 1944             | 71               | 9,172,709                 |            | 458,635                |            | 9,178               |                      |
| 1945             | 83               | 14,612,449                |            | 730,622                |            | 10,608              |                      |
| 1946             | 90               | 17,711,362                |            | 885,568                |            | 11,903              |                      |
| 1947             | 79               | 14,006,808                |            | 700,340                |            | 10,931              |                      |
| 1948             | 86               | 13,451,488                |            | 678,581                |            | 11,633              |                      |
| 1949             | 87               | 12,162,565                |            | 608,128                |            | 11,364              |                      |
| 1950             | 87               | 11,752,959                |            | 587,648                |            | 11,374              |                      |
| 1951             | 92               | 13,597,744                |            | 679,887                |            | 11,927              |                      |
| 1952             | 95               | 15,536,624                |            | 776,831                |            | 12,429              |                      |
| 1953             | 87               | 16,646,496                |            | 832,325                |            | 11,537              |                      |
| 1954             | 87               | 17,087,432                |            | 854,372                |            | 11,590              |                      |
| 1955             | 87               | 17,460,852                |            | 873,043                |            | 11,629              |                      |
| 1956             | 93               | 19,351,107                |            | 967,555                |            | 12,414              |                      |
| 1957             | 98               | 21,007,606                |            | 1,050,354              |            | 12,960              |                      |
| 1958             | 101              | 21,122,606                |            | 1,056,130              |            | 13,314              |                      |

| Race Year | Race Days | Pari-Mutuel Handle | ADW | Pari-Mutuel Tax | SMF | License Fees | Owners' Bonus |
|-----------|-----------|--------------------|-----|-----------------|-----|--------------|---------------|
| 1959      | 103       | 23,323,961         |     | 1,166,198       |     | 13,667       |               |
| 1960      | 105       | 23,511,401         |     | 1,175,570       |     | 14,099       |               |
| 1961      | 110       | 26,500,553         |     | 1,325,028       |     | 17,001       |               |
| 1962      | 120       | 27,088,502         |     | 1,354,425       |     | 16,529       |               |
| 1963      | 120       | 27,408,063         |     | 1,367,403       |     | 16,653       |               |
| 1964      | 123       | 29,805,755         |     | 1,490,288       |     | 17,024       |               |
| 1965      | 132       | 31,583,872         |     | 1,578,194       |     | 18,651       |               |
| 1966      | 148       | 34,702,347         |     | 1,735,117       |     | 20,808       |               |
| 1967      | 141       | 37,853,935         |     | 1,892,698       |     | 20,075       |               |
| 1968      | 155       | 42,943,560         |     | 2,147,178       |     | 21,830       |               |
| 1969      | 154       | 47,012,878         |     | 2,346,365       |     | 21,225       | 208,901       |
| 1970      | 172       | 52,274,178         |     | 2,568,801       |     | 24,322       | 513,222       |
| 1971      | 195       | 56,776,455         |     | 2,943,937       |     | 27,294       | 587,973       |
| 1972      | 204       | 59,204,402         |     | 3,264,267       |     | 29,614       | 652,233       |
| 1973      | 217       | 77,654,459         |     | 3,868,487       |     | 32,025       | 772,986       |
| 1974      | 211       | 86,373,749         |     | 4,302,007       |     | 31,451       | 859,341       |
| 1975      | 219       | 99,224,124         |     | 4,950,645       |     | 33,714       | 989,601       |
| 1976      | 240       | 100,084,122        |     | 5,536,719       |     | 37,106       | 1,106,639     |
| 1977      | 256       | 130,397,719        |     | 5,913,214       |     | 39,892       | 1,181,653     |
| 1978      | 250       | 130,821,565        |     | 6,522,081       |     | 39,924       | 1,303,699     |
| 1979      | 260       | 159,248,073        |     | 7,273,352       |     | 42,246       | 1,586,474     |
| 1980      | 275       | 171,247,551        |     | 7,817,741       |     | 52,883       | 1,692,939     |
| 1981      | 293       | 196,363,478        |     | 9,464,689       |     | 57,389       | 1,935,730     |
| 1982      | 321       | 206,338,686        |     | 9,674,268       |     | 199,282      | 2,024,358     |
| 1983      | 356       | 211,389,879        |     | 9,782,814       |     | 245,206      | 2,064,185     |
| 1984      | 373       | 212,576,681        |     | 9,907,541       |     | 251,910      | 2,102,300     |
| 1985      | 365       | 200,222,833        |     | 8,966,866       |     | 246,411      | 1,976,595     |
| 1986      | 383       | 203,018,193        |     | 9,271,684       |     | 506,294      | 2,003,969     |
| 1987      | 352       | 192,376,970        |     | 8,578,282       |     | 224,225      | 1,903,012     |
| 1988      | 363       | 205,082,716        |     | 9,216,659       |     | 198,310      | 2,032,299     |
| 1989      | 310       | 212,756,957        |     | 9,586,102       |     | 183,625      | 2,110,458     |
| 1990      | 281       | 220,993,840        |     | 10,314,930      |     | 185,760      | 2,193,955     |
| 1991      | 305       | 239,583,074        |     | 10,749,955      |     | 198,470      | 2,379,575     |
| 1992      | 309       | 240,461,497        |     | 10,270,017      |     | 195,110      | 2,385,998     |
| 1993      | 283       | 160,179,804        |     | 5,254,066       |     | 181,290      | 1,584,057     |
| 1994      | 286       | 146,350,144        |     | 3,711,820       |     | 156,255      | 1,457,100     |
| 1995      | 245       | 134,115,271        |     | 3,451,611       |     | 147,560      | 1,325,327     |
| 1996      | 217       | 144,345,693        |     | 3,726,452       |     | 117,130      | 1,430,189     |
| 1997      | 252       | 172,254,176        |     | 4,021,738       |     | 167,085      | 1,710,446     |
| 1998      | 164       | 177,344,098        |     | 2,542,774       |     | 117,995      | 1,763,356     |
| 1999      | 123       | 158,454,428        |     | 2,220,895       |     | 110,300      | 1,574,340     |
| 2000      | 159       | 165,366,921        |     | 2,029,998       |     | 117,920      | 1,645,918     |
| 2001      | 116       | 148,366,445        |     | 1,867,106       |     | 102,670      | 1,476,525     |
| 2002      | 111       | 144,510,834        |     | 1,866,547       |     | 94,455       | 1,461,852     |

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|------------------|------------------|---------------------------|------------|------------------------|------------|---------------------|----------------------|
| 2003             | 112              | 142,092,467               |            | 1,815,885              |            | 95,325              | 1,413,188            |
| 2004             | 110              | 136,467,998               | 2,750,871  | 1,774,084              | 17,888     | 107,485             | 1,371,068            |
| 2005             | 121              | 154,172,316               | 34,059,860 | 2,004,240              | 2,341,090  | 186,688             | 1,600,250            |
| 2006             | 109              | 136,001,548               | 36,689,352 | 1,768,020              | 3,047,672  | 179,533             | 1,436,207            |
| 2007             | 110              | 142,722,279               | 44,449,121 | 1,845,289              | 3,921,750  | 197,376             | 1,513,806            |
| 2008             | 110              | 134,858,128               | 49,461,378 | 1,743,363              | 4,060,620  | 210,956             | 1,443,943            |
| 2009             | 110              | 114,383,571               | 47,196,237 | 1,476,758              | 3,421,283  | 185,551             | 1,223,787            |
| 2010             | 109              | 99,599,146                | 48,679,267 | 1,297,434              | 3,323,469  | 179,663             | 640,898              |
| 2011             | 88               | 89,203,057                | 47,871,603 | 1,154,675              | 3,290,083  | 178,055             | 463,441              |
| 2012             | 87               | 86,598,639                | 50,368,774 | 1,120,822              | 3,395,724  | 157,850             | 526,447              |
| 2013             | 81               | 82,242,859                | 54,273,919 | 1,064,488              | 3,643,912  | 161,708             | 530,218              |
| 2014             | 79               | 77,971,391                | 61,687,326 | 1,009,624              | 4,005,600  | 159,251             | 533,671              |