

Pari-mutuel Handle 1933-2017

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

Race Year	Race Days	Pari-Mutuel Handle	ADW	Pari-Mutuel Tax	SMF	License Fees	Owners' Bonus
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	
1943	NO RACING						
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	61,687,327	1,009,624	4,005,601	159,251	533,671
2015	73	77,679,145	65,255,582	1,004,771	4,292,673	171,313	539,014
2016	76	74,888,341	68,924,349	968,348	4,301,369	175,420	525,805
2017	78	79,493,795	70,969,889	1,027,869	4,535,089	177,175	553,454