

**SB357 INTRODUCED**



1 SB357  
2 G3UDJ66-1  
3 By Senator Beasley (N & P)  
4 RFD: Local Legislation  
5 First Read: 10-Mar-26



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A BILL  
TO BE ENTITLED  
AN ACT

Relating to Macon County; to levy a local privilege tax on the net gambling revenues collected from pari-mutuel wagering activities.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. (a) There is levied in Macon 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 race track licensee. The tax shall be collected by the Macon 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 Macon County, excluding free bets, free plays, 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 Macon 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.