

October 24, 2025 Commission Meeting

NRGC Headquarters

3401 Village Dr., Suite 100

Lincoln, NE, 68516

NEBRASKA RACING & GAMING COMMISSION

MEETING AGENDA

Location: NRCG Main Office-3401 Village Drive, Suite 100, Lincoln, Nebraska, 68516

Date: October 24, 2025

Time: 1:30 pm

Meeting link:

<https://sonvideo.webex.com/sonvideo/j.php?MTID=m5bda5f9717d5baec6c3d1987ecdffe74>

Meeting number: 2494 402 8825

Meeting password: ucHUMiHm756

Join by phone: +1-408-418-9388

Access code: 24944028825

1. Open Meetings Act Notification
2. Public Hearing for amendments to Nebraska Administrative Code Title 294
3. Public Hearing for amendments to Nebraska Administrative Code Title 296
4. Public Hearing for newly created Title 295 to the Nebraska Administrative Code.
5. Approval of Meeting Minutes and Financial Reports
 - a. August 15, 2025, Meeting Minutes
 - b. August and September 2025, Financial Reports
6. Governance Committee
7. Racetrack Timeline Approval
8. 2026 Live Race Day Applications
 - a. Fonner Park
 - b. CER
9. Committed Race Days for 2026
 - a. Legacy Downs
 - b. Horsemen's Park
 - c. Atokad Downs
10. 2026 Simulcast License Approvals
 - a. Fonner Park
 - b. CER
 - c. Legacy Downs
 - d. Horsemen's Park
11. Meetings with Associations
 - a. Nebraska Thoroughbred Breeders Association
 - b. Nebraska Horsemen's Benevolent and Protective Association
 - c. Nebraska Quarter Horse Racing Association
 - d. Nebraska Quarter Horse Breeders Association

- e. Thoroughbred Racing Associations of Nebraska

12. Directors Update

- a. New NRG Staff

- 1. Jordan Jensen – Gaming Compliance Rep II (Sportsbook)
 - 2. Daniel McEowen – Director of Compliance
 - 3. Brad Howell – Licensing Specialist
 - 4. Cathy Kinder – Gaming Compliance Rep I
 - 5. Cynthia Fajardo – Gaming Compliance Rep I
 - 6. Amy Richmond – Promoted to Licensing Supervisor

- b. Thentia Database Update

13. Public Comments

14. Executive Session

15. Reconvene Meeting

16. Adjournment

Open Meeting Act Notification

Public bodies shall make available at the meeting...at least one copy of all reproducible written material to be discussed at an open meeting. Public bodies shall make available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public. At the beginning of the meeting, the public shall be informed about the location of the posted information.

The Lincoln Journal Star
PO Box 81609
(402) 473-7448

State of Florida, County of Orange, ss:

Anjana Bhadoriya, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of The Lincoln Journal Star, a legal newspaper printed, published and having a general circulation in the County of Lancaster as that and state of Nebraska, and that the attached printed notice was published in said newspaper and that said newspaper is the legal newspaper under the statute of the State of Nebraska.

The above facts are within my personal knowledge and are further verified by my personal inspection of each notice in each of said issues.

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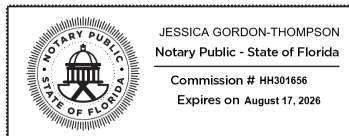
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Anjana Bhadoriya

(Signed) _____

VERIFICATION

State of Florida
County of Orange



Subscribed in my presence and sworn to before me on this: 10/21/2025

J. Thompson

Notary Public

Notarized remotely online using communication technology via Proof.

NRGC October Commission Meeting

The Nebraska Racing and Gaming Commission scheduled a meeting for Friday, October 25, 2025 @1:30pm at the NRG Main Office: 3401 Village Drive, Suite 100, Lincoln, Nebraska, 68516. An agenda and public book will be posted on the NRG website at: nrgc.nebraska.gov. COL-NE-1006806 10/19 ZNEZ

Chapter 1 - DEFINITIONS

1.001 The following definitions and interpretations ~~shall apply in~~ to the rules unless the text otherwise requires:

1.001.01 ADDED MONEY is the money an association adds to fees paid by the horsemen.

Commented [LH1]: Remove per Steve May, term not found in document anywhere else.

1.001.02 AGE OF HORSES is ~~reckoned~~ determined as beginning on the first day of January in the year in which the horse is foaled.

Commented [LH2]: Remove per Steve May, term is not used in regs anywhere.

1.002.03 APPEAL is a request for the Commission or its designee to investigate, consider and review any decisions or rulings of stewards of a meeting.

1.002.04 ASSISTANT STARTER is a racing official licensed by the Commission to assist with the fulfillment of the duties of the Starter.

1.001.04 ASSOCIATION is any person or persons, associations or corporations licensed by the Commission to conduct horse racing within the State of Nebraska for any stake, purse or reward.

1.001.05 AUTHORIZED AGENT is a person appointed by a written instrument, signed and acknowledged before a notary public by the owner and filed with the Commission in accordance with the rules.

1.001.06 BREAKAGE is the net pool minus payout.

1.001.07 BREEDER of a horse is the owner of its dam at the time of foaling.

1.001.08 "BRED" - A horse is "bred" at the place of its birth.

1.001.09 CALENDAR DAY is twenty-four (24) hours ending at midnight.

1.001.10 CLAIMING RACE is a race in which any horse entered ~~therein~~ may be claimed in conformity with the rules.

1.001.11 CONTROLLED THERAPEUTIC MEDICATION is any medication that appears on the Association of Racing Commissioners International Controlled Therapeutic Medication Schedule for Horses and for which the regulatory analytic concentration in the sample(s) may not exceed specified regulatory limits published therein.

1.001.08 12 COMMISSION means the Nebraska ~~State~~ Racing and Gaming Commission.

1.001.09 13 COMPLAINT is a written allegation of a violation of these rules submitted to either the Board of Stewards or the Commission.

1.001.14 COUPLED ENTRY - two or more contestants in a contest that are treated as a single betting interest due to common ties involving ownership, financial interests, or training for pari-mutuel wagering purposes (~~see also rule 1.001.11 ENTRY~~).

1.001.15 DECLARATION ~~shall means~~ the act of withdrawing an entered horse from a race before the closing of overnight entries.

1.001.16 ENTRY is: (a) a horse eligible for and entered in a race; or
(b) Two or more horses, entered in the same race, which have common ties of ownership, lease or training (~~See also rule 1.001.09 COUPLED ENTRY~~).

1.001.17 EQUIPMENT, as applied to a horse, ~~shall mean,~~ but is not limited to, whips, riding crops, blinkers, tongue straps, muzzles, hoods, nosebands, bits, shadow rolls, martingales, breast plates, bandages, boots, ~~and~~ plates. ~~etc.~~

1.001.18 FIELD means:

~~**1.001.13A** When the individual horses competing in a race exceed the numbering capacity of the Tote, the highest numbered horse within the capacity of the Tote, and all horses of a higher number shall be grouped together in the wagering and called the field, and;~~

~~**1.001.13B** the entire group of horses within a race.~~

1.001.18A The entire group of horses within a race; or

1.01.18B The highest numbered horse within the capacity of the tote, when the individual horses competing in a race exceed the numbering capacity of the tote. All horses of a higher number shall be grouped together in the wagering and called the field.

1.001.19 FORFEIT ~~shall~~ means money due because of an error, fault, neglect of duty, breach of contract, or a penalty.

1.001.20 FRAUDULENT AND/OR CORRUPT PRACTICE means any attempt of a person to enrich ~~oneself or associates,~~ themselves or others, or gain any advantage, through unfair, unlawful, or dishonest behavior in connection with the racing of horses.

1.001.21 HANDICAP is a race in which the weights to be carried by the entered horses are adjusted by a Handicapper.

1.001.22 HORSE includes colt, filly, gelding, mare and ridgling. For racing purposes and programming, a horse shall be designated as follows:

1.001.22 A: MALE: Horse, Colt, Gelding or Ridgling. (A horse is an entire male five (5) years old or older.)

1.001.22 B: FEMALE: Filly or Mare. (A filly becomes a mare when five (5) years old.)

1.001.23 HORSE HEALTH AND HUSBANDRY PRODUCTS means controlled therapeutic medication, vaccine, equine anthelmintic, antibiotic, equine feed supplement, or vitamins and minerals.

1.001.24 HORSERACING INDUSTRY PARTICIPANT means an individual who currently holds a valid license from the Commission and who owns, trains, cares for, or rides horses stabled at a licensed racetrack enclosure for the purpose of horseracing at the live race meeting.

1.001.25 JOCKEY is a person riding a horse in a race rider, whether and must be licensed as a licensed jockey or an apprentice, male or female.

1.001.26 LABORATORY is the facility designated by the commission for testing samples.

1.001.27 LICENSED RACETRACK ENCLOSURE means all real property licensed and utilized for the conduct of a race meeting, including the racetrack and any grandstand, concession stand, office, barn, barn area, employee housing facility, parking lot, and additional area designated by the commission in accordance with the Constitution of Nebraska and applicable Nebraska law;

1.001.28 LESSEE: A person and/or persons who have leased a horse for racing purposes. A lessee must be licensed as an owner.

1.001.29: LICENSEE may mean an Association licensed by the Commission to conduct a race meeting or those licensed to participate in any other capacity on the grounds of an Association during the race meeting.

1.001.30 MAIDEN is a horse that has never won an official or recognized race as defined in breed registry rules. A maiden which has been disqualified after finishing first is still to be considered a maiden.

A. The Jockey Club

A "Maiden" is a horse, which, at the time of starting, has never won a race on the flat in any country.

A "Race" includes a stake, a purse, a sweepstakes, a private sweepstakes, a match or an overnight event, but does not include a steeplechase or hurdle race.

B. American Quarter Horse Association

MAIDEN is a horse, which at time of starting has never won a race recognized by the AQHA. A maiden which has been disqualified after finishing first is still a maiden.

1.001.31 MATCH is a Private Sweepstakes between two (2) horses, which are the property of two (2) different owners. If prior to the running of the race either of the horses entered in the match dies, or if either owner dies, the match is void. It remains a match even if money or any other award is added to the stakes. A match meeting this definition is not allowed in Nebraska unless special permission is given by of the Nebraska Racing Commission.

1.001.32 MEETING - Entire consecutive period for which license to race has been granted to any one Association licensed by the Commission.

1.001.33 MINUS POOL occurs when the payout is in excess of the net pool. A minus pool exists when the profit per dollar calculation is less than ten cents. When a minus pool occurs, the

Association may distribute \$1.10 for each dollar wagered, and will not distribute less than \$1.05 for each dollar wagered.

1.001.34 MONTH is a calendar month.

1.001.35 A MUTUEL FIELD is a common betting interest that is established when the number of contestants in an event exceeds the capacity of the totalizator system. A wager on one is a wager on all.

1.001.36 NET POOL is the amount of gross ticket sales less refundable wagers and statutory commissions.

1.001.37 NO CONTEST is a race cancelled for any reason by the stewards.

1.001.38 NOMINATOR means the person in whose name a horse is entered for a stakes or handicap race.

1.001.39 NSAID means non-steroidal anti-inflammatory drugs.

1.001.40 NSAID Stacking is deemed to occur when a post-race sample is found to contain the presence of multiple Non-Steroidal Anti-Inflammatory Drugs

1.001.41 OFFICIAL ORDER OF FINISH is the order of finish of the contestants in a contest as declared official by the stewards.

1.001.42 OFF-TIME is the instant the stall doors of the starting gate open in front of the horses at the start of a race.

1.001.43 OPTIONAL CLAIMING RACE is a race restricted to horses entered to be claimed for a stated claiming price and to those, which have started previously for that claiming price or less. In the case of horses entered to be claimed in such a race, the race will be considered, for the purpose of these rules, a claiming race.

1.001.44 OVERNIGHT RACE is one for which entries close seventy-two (72) hours, or fewer, before the time set for the first race of the day on which such race is to be run.

1.001.45 OWNER includes sole owner, part owner or lessee (lessee cannot claim unless he or she is sole owner of another horse which qualifies him or her to claim). An interest in the winnings of a horse does not constitute ~~part~~ any level of ownership.

1.001.46 PATRON is a member of the public present on the grounds of a pari-mutuel association during a meeting for the purpose of wagering or to observe racing.

1.001.47 PAYOUT is the amount of money payable to winning wagers.

1.001.48 PLACE in racing ~~shall~~ means first, second, third, or fourth, and in that order is called "Win", "Place", "Show", and "Fourth".

1.001.49 POST POSITION is the position in the starting gate assigned to a horse for a race.

1.001.50 POST TIME is the time set for the arrival at the starting point of the horses in a race and must be shown a reasonable time prior to the race on a clock device provided for that purpose, prominently displayed and clearly readable from the grandstand.

1.001.51 PRODUCE RACE is one in which the produce of horses named or described at the time of entry are contestants.

1.001.52 PROHIBITED SUBSTANCE is any substance, other than controlled therapeutic medication, or vaccine, equine anthelmintic, antibiotic, equine feed supplement, vitamins and minerals (collectively, "horse health and husbandry products"), for which the regulatory analyte concentration in samples may not exceed specified regulatory limits published herein.

1.001.53 PURSE RACE is a race for money or any other prize to which the owners of the horses engaged do not contribute.

1.001.54 RECOGNIZED MEETING ~~shall be~~ means any meeting wherever held under the sanction of a turf authority having reciprocal relations with the ~~Nebraska State Racing Commission and other turf authorities, (approved by said Commission,)~~ for the mutual enforcement of rulings imposed on persons guilty of fraudulent turf practices of any kind.

1.001.55 RULES ~~shall mean~~ the Rules and Regulations ~~herein prescribed~~ included in this title, and any amendments or additions, thereto.

1.001.56 STATE STEWARD means a racing official, duly appointed by the Commission, with powers and duties prescribed by Commission regulations, who is responsible for regulating racing and licensees to ensure that racing is conducted in compliance with the laws of Nebraska and this title.

1.001.56 STEWARDS ~~shall~~ means the racing officials specified by the Commission to be in control ~~the Stewards~~ of the meeting or their duly appointed deputies.

1.001.57 RACE - A contest between horses for purse, stakes, premium, wager for money or entrance fees on any licensed course and in the presence of a judge or judges.

1.001.58 RACE DAY means any period of twenty-four (24) hours beginning at midnight and included in the period of a racing meeting - and in the matter of penalties the word "Day" means a "Race Day".

1.001.59 SCRATCH ~~shall~~ means the act of withdrawing an entered horse from the race after the closing of overnight entries.

1.001.60 SCRATCH TIME ~~shall~~ means the time set by the association for the closing of applications for permission to withdraw from races of that day.

1.001.61 SAMPLE means a portion of any bodily substance or fluid, including but not limited to, tissue, hair, blood or urine obtained from a horse or greyhound at the direction of the commission for the purposes of determining the presence and/or concentration of regulatory analytes

1.001.62 SPLIT SAMPLE means splitting the sample taken into two different samples for purposes of additional testing from the original sample taken.

1.001.63 SPLIT SAMPLE LABORATORY is a facility approved by the Commission to test split samples.

1.001.64 STAKES RACE OR SWEEPSTAKES is a race to which nominators of the engaged entries contribute to a purse; to which money or any other award may be added. No overnight race, regardless of its conditions, shall be deemed a stakes race.

1.001.65 ~~STARTER~~ - A horse is a "Starter" for a race when the stall doors of the starting gate open in front of it at the time the starter dispatches the horses. ~~STARTER~~ is also the name used to designate the official whose duty it is to give the starting signal at the beginning of the race.

1.001.66 ~~SUBSCRIPTION~~ ~~shall mean~~s the act of nominating to a stakes race.

1.001.67 ~~TOTE or TOTE BOARD~~ ~~shall mean~~ the totalisator or totalisator odds board.

1.001.68 ~~UNTRIED HORSE~~ is one whose produce are maidens.

1.001.69 WALK OVER means a race in which only one horse starts or in which all the starters are owned by the same interest. To claim the purse the horse(s) must start and go the distance of the race.

1.001.70 WEIGHT FOR AGE - Standard weight assigned by these rules to horses according to their ages.

1.001.71 ~~YEAR~~ ~~shall mean~~s a calendar year.

DEFINITIONS OF RACES

1.001.40 ~~RACE~~ — A contest between horses for purse, stakes, premium, wager for money or entrance fees on any licensed course and in the presence of a judge or judges.

1.001.41 ~~CLAIMING RACE~~ is a race in which any horse entered ~~therein~~ may be claimed in conformity with the rules.

1.001.42 ~~HANDICAP~~ is a race in which the weights to be carried by the entered horses are adjusted by a Handicapper.

1.001.43 ~~MATCH~~ is a Private Sweepstakes between two (2) horses, which are the property of two (2) different owners. If prior to the running of the race either of the horses entered in the match dies, or if either owner dies the match is void. It remains a match even if money or any other award is added to the stakes. (~~A match meeting this definition is~~ ~~Not~~ allowed in Nebraska unless by special permission ~~given by~~ of the Nebraska Racing Commission.)

1.001.44 ~~OPTIONAL CLAIMING RACE~~ is a race restricted to horses entered to be claimed for a stated claiming price and to those, which have started previously for that claiming price or less. In the case of horses entered to be claimed in such a race, the race will be considered, for the purpose of these rules, a claiming race.

~~1.001.45~~ OVERNIGHT RACE is one for which entries close seventy two (72) hours, or less before the time set for the first race of the day on which such race is to be run.

~~1.001.46~~ PRODUCE RACE is one in which the produce of horses named or described at the time of entry are contestants.

~~1.001.47~~ PURSE RACE is a race for money or any other prize to which the owners of the horses engaged do not contribute.

~~1.001.48~~ STAKES RACES OR SWEEPSTAKES is a race to which nominators of the engaged entries contribute to a purse; to which money or any other award may be added, but no overnight race, regardless of its conditions, shall be deemed a stakes race.

~~1.001.49~~ WALK OVER—When two (2) horses in entirely different interests do not run in a race.

~~1.001.50~~ WEIGHT FOR AGE—Standard weight assigned by these rules to horses according to their ages.

Chapter 2 - GENERAL RULES

2.001 ADMINISTRATIVE (~~Racing Commission~~)

2.001.01 The Rules of Racing herein prescribed, and any amendments or additions thereto apply to all persons, associations, partnerships or corporations holding, conducting or participating in and/or patrons of a meeting within the State of Nebraska, licensed by the Commission.

2.001.02 ~~In reading the rules, unless the text otherwise requires, it shall be understood, without constant reference thereto, that they apply only in the State of Nebraska.~~

2.001.03 ~~Pursuant to Chapter 7 the Commission may rescind or modify any penalty or decision or infraction of the rules imposed or made by the racing official, including stewards.~~

2.001.04 The laws of the State of Nebraska and the rules duly promulgated by the Commission supersede the conditions of a race, or the regulations of a race meeting; such laws and rules also supersede any contracts, agreements, or arrangements that are in conflict with these laws or rules. (See Statutes 2-1201 and 2-1202)

2.001.05 ~~To affect the performance of its statutory duty to ensure the security, safety, and health conditions at racing meetings as well as to ensure the integrity of horseracing and to protect against any conduct detrimental to the best interests of horseracing, in~~
~~Members of the Commission and its~~ their designated representatives shall have the right of complete entry to all parts of the grounds and buildings within the licensed racetrack enclosure; ~~and Mutuel plants of the association licensed to conduct horseracing in Nebraska; and each association in accepting a license~~ does hereby consents, thereto.

2.001.06 (1) To affect the performance of its statutory duty to ensure the security, safety, and health conditions at racing meetings including the integrity of horseracing and to protect against any conduct detrimental to the best interests of horseracing, the Commission or the Stewards of any licensed meeting have the unconditional right to permit and direct any person(s) authorized by them to achieve full and complete entry in or upon:

(a) all areas and buildings of the Licensed Racetrack Enclosure, on the
~~grounds of an association that are the property of the association, including~~
~~stables, rooms, stalls, tack rooms, feed rooms, storage rooms or other places; and~~
~~each association in accepting a license does hereby consent thereto.~~ Such right of the Commission, their designated representatives, or the Stewards is an overriding obligation that shall apply and condition any act of an association or manager of a licensed racetrack enclosure to allocate its property to any person during the course of any licensed meeting at that association; and each association or management of a licensed racetrack enclosure, in accepting a license, does thereby consent that any such allocation includes the right of entry here consented to, subject to rule 3.001.16.

(b) all areas and buildings on the grounds of licensed racetracks enclosures, farms, or other places where horses are kept that are entered or eligible to race at a

race meeting, including stables, rooms, stalls, tack rooms, feed rooms, storage rooms or other places; and each licensed racetrack enclosure or person who owns or leases any such property in accepting a license does thereby consent thereto. Such right of the Commission or the stewards is an overriding obligation that shall apply and condition any act of such racetrack or property owner or lessor of the property to allocate property to any person during the course of any licensed meeting when horses with which that person is associated are kept at the racetrack or place and are entered or eligible to run at such meeting; and each racetrack or property owner in accepting a license does thereby consent that any such allocation includes the right of entry here consented to. A property owner or lessor under this paragraph includes a horseracing industry participant (see rule 2.001.06A).

(2) To affect the performance of its statutory duty to ensure the security, safety, and health conditions at racing meetings as well as to ensure the integrity of horseracing and to protect against any conduct detrimental to the best interests of horseracing, the Commission, their designated representatives, or the Stewards of any licensed meeting have the unconditional right to seize any object which they have reasonable suspicion to believe is contraband or evidence indicating a rule violation that is in plain view or to engage in any investigative or enforcement activity based upon observations made of persons, objects, or effects that are in plain view.

~~2.001.06A (RE: NEREVSTAT SEC. 2-1244) HORSERACING INDUSTRY~~

~~PARTICIPANT~~ shall mean an individual who currently holds a valid license from the State Racing Commission and who owns, trains, cares for, or rides horses stabled at a Nebraska licensed racetrack for the purpose of horseracing at the live race meeting at such racetrack.

~~2.001.06B (3)~~

(1) No licensee, employee, or agent of an association, or member of the ~~Racing~~ Commission or its staff shall willfully violate any protection provided to licensees and horseracing industry participants. Each license is granted upon the condition that the licensee shall accept the jurisdiction of the ~~Racing~~ Commission or its authorized designee to conduct hearings and impose sanctions pursuant to Rule 7.002. ~~and each licensee in accepting a license does thereby thereto.~~

(2) No association, employee, or agent of an association, or member of the ~~Racing~~ Commission or its staff shall willfully and unlawfully seize, destroy, or damage private property. Each license granted by the ~~Racing~~ Commission to an association or an employee or agent of an association is granted upon the condition that the licensee shall accept the jurisdiction of the ~~Racing~~ Commission or its authorized designee to conduct hearings and impose sanctions pursuant to Rule 7.002. ~~and each licensee in accepting a license does thereby thereto.~~

(1) No association, ~~or~~ employee, or agent of an association may exclude a horseracing industry participant except pursuant to Rule 6.004, ~~and each such licensee in accepting a license does thereby consent thereto.~~

2.001.07 Every person participating in, and every patron ~~of~~ attending a licensed race meeting shall abide by ~~said the~~ laws and rules, of Nebraska and accept the stewards' decision on any and all questions, subject to the right of appeal to the Racing Commission. ~~See statute 2-1203.)~~

2.001.07A

(2) ~~Each~~ Every license granted by the Racing Commission, ~~including licenses to associations and employees and agents of associations, owners, trainers, jockeys, apprentices, stable foremen, exercise riders, authorized agents, and veterinarians,~~ is granted upon the condition that the licensee shall cooperate with the stewards and Racing Commission investigators or enforcement officers in rules investigations conducted by them; ~~and each licensee in accepting a license does thereby consent thereto.~~

(3) Except that a licensee charged with a rule violation may not be compelled to provide information at his hearing, ~~each~~ every license granted by the Racing Commission, ~~including licenses to associations and employees and agents of associations, owners, trainers, jockeys, apprentices, stable foremen, exercise riders, authorized agents, and veterinarians,~~ is granted upon the condition that the licensee shall cooperate with the Board of Stewards and the Racing Commission and testify in hearings conducted by either or both ~~of them~~ when in possession of relevant information; ~~and each licensee in accepting a license license does thereby consent thereto.~~

2.001.08 No person shall use improper, profane or indecent language to a racing official, an Association employee, or any employee or representative of the Racing Commission.

2.001.09 No person shall in any manner, or at any time, disturb the peace or be ~~obnoxious~~ disruptive on the grounds of an association.

2.001.10 Firearms shall not be kept in the tack rooms or barn area, or brought into the barn area at any time, except in the possession and control of authorized and certified law enforcement personnel or ~~association~~ security personnel.

2.001.11 Any person ejected from the ~~grounds~~ licensed racetrack enclosure ~~of an association~~ shall be denied admission to said grounds until permission for re-entering has been obtained from the association or from the Racing Commission.

2.001.12 No person ~~without proper notice to the stewards,~~ shall be part owner or trainer of any horse in which a jockey has an ownership interest.

2.001.13 The State Stewards shall close the pari-mutuel wagering pools, and other steward, or their designee shall sound the bell to alert the wagering public within the Licensed Racetrack Enclosure that the pools have closed, ~~closing the pari-mutuel machines no later than the opening of the starting gate.~~

2.001.14 Any owner, trainer or employee of any owner, trainer or anyone having an interest directly or indirectly in any horse or horses registered for racing at a Race Meeting shall not be employed or used in any official, management or security capacity unless special permission has been granted by the ~~Board of~~ Stewards or Commission. This ~~shall~~ **does** not prohibit employment of persons otherwise licensed as Mutuel clerks. (~~See Chapter 13-001.06.~~)

2.001.15 The holder of a claim, whether it be a mortgage, bill of sale, or lien of any kind against a horse, shall be required to file the same with the racing secretary ~~previous~~ **prior** to the time the horse runs. Failure to do so ~~shall~~ **forfeits** said persons rights ~~in the~~ **of any** winnings of the horse ~~previous~~ **prior** to the time the claim is properly filed.

2.001.16 ~~All Racing Commission licensees shall carry their licenses on their persons at all times when on association grounds accessible only to licensees.~~ **All licensees are required to either wear or carry on their person their Commission issued license while on the grounds of a licensed racetrack enclosure or association. Licensees needing a clip or clip hole punched in their license may contact the license office at the licensed racetrack enclosure.**

Commented [HL3]: Directives

2.002 FINANCIAL RESPONSIBILITY

2.002.01 Any official, owner, trainer, or any person licensed by the ~~Nebraska State Racing Commission~~ who ~~shall~~ **obtains** food, shelter, drugs, transportation, veterinary services, or supplies for his or her personal use or for others, whether they be licensees or not, and fails to pay the person or persons from whom said services or supplies are obtained shall be guilty of conduct detrimental to the best interests of racing and may be suspended at the discretion of the stewards or the Commission. However, neither the association nor the ~~Nebraska State Racing Commission~~ **is** ~~shall~~ be obligated to collect debts from horsemen or other personnel licensed by the Commission. (~~See Chapter 10-004~~)

2.003 INSURER OF THE RACE MEETING

2.003.01 Approval of a race meeting by the Commission does not establish the Commission as the insurer or guarantor of the safety or physical condition of the association's facilities or purse of any race.

2.003.02 Upon licensing and race meeting approval, an association granted a license shall agree to indemnify, save, and hold harmless the Commission from any liability, if any, arising from unsafe conditions of a licensed racetrack enclosure and default in payment of purses.

2.003.03 An association shall provide the Commission with a certificate of liability insurance annually.

2.003.04 An association shall maintain those amounts deducted from the pari-mutuel handle for distribution for the purposes specified in Nebraska Revised Statutes and Commission rules in an approved manner in accordance with best business practices.

2.003.05 An association and its managing officers are jointly and severally responsible to ensure that the amounts retained from the pari-mutuel handle are distributed according to Nebraska Revised Statutes and/or Commission rules.

2.003.06 An association and its managing officers shall ensure that all purse monies, disbursements and appropriate nomination race monies are available to make timely distribution in accordance with the Act, Commission rules, association rules, and race conditions.

2.004 ASSOCIATION BOND REQUIREMENTS

2.004.01 An association shall file a bond payable to the Commission for pari-mutuel racing. Bond amounts will be determined by the Commission using the previous completed year's parimutuel handle. The commission will notify an association of the bond amount by October 1st and the bond must be paid to the commission on or before December 15th.

For example:

<u>Parimutuel Handles</u>	<u>Bond Amount</u>
<u>Over \$100,000,000</u>	<u>\$50,000</u>
<u>50,000,000 to \$99,999,999</u>	<u>\$40,000</u>
<u>\$25,000,000 to \$49,999,999</u>	<u>\$30,000</u>
<u>\$10,000,000 to \$24,999,999</u>	<u>\$20,000</u>
<u>\$5,000,000 to \$9,999,999</u>	<u>\$10,000</u>
<u>\$0-\$4,999,999</u>	<u>\$5,000</u>

2.005 FINANCIAL REPORTS

2.005.01 The Commission may perform periodic audits to determine that the association has funds available to meet those distributions for the purposes required by the Nebraska Revised Statutes and Commission rules, the conditions and nomination race program of the race meeting and the obligations incurred in the daily operation of the race meeting.

2.005.02 An association shall file audited financial statements and a copy of annual federal and state tax returns to the commission each year by July 1.

2.006 AGE REQUIREMENTS

2.006.01 Persons under ~~nineteen (19)~~ twenty-one (21) years of age shall not purchase pari-mutuel tickets.

2.006.02 Any licensee who employs any person under the age of sixteen must at all times be in compliance with all statutory requirements concerning such employment. No one under the age of 16 shall be employed on the backside of the racetrack or in the barns.

2.006.03 No cell phone use is allowed in the test barns, unless approved by the State Veterinarian or the Stewards.

2.007 COMMUNICATIONS EQUIPMENT

2.007.01 Associations may allow telephones for the benefit of the public for transacting ordinary business within the licensed racetrack enclosure. The use may be restricted by the Stewards.

~~**2.004.02** Racing patrons and licensees may utilize public telephones or private portable telephones or other means of communication only in accordance with the following restrictions: From one hour prior to the first post until the results of the last race are official, unless otherwise specifically authorized by the commission or by the association in compliance with these rules, no person shall convey or receive:~~

- ~~a) messages concerning the placing of any wager, or odds or probable pays on any wager, or~~
- ~~b) messages regarding the results of any race until such results are official.~~

~~**2.004.03** Races may be broadcast or televised live only with the prior approval of the Commission. A written request, including a list of races to be televised or broadcast, must be submitted to the commission. Complete results and pay offs can be announced, broadcast, and televised when the race has been declared official. Any person or station violating any of these rules will be immediately reported to the Federal Communications Commission (F.C.C.) and any approval which may have been granted by the Commission shall immediately be cancelled.~~

2.007.02 At least one telephone on a private line, and additional telephones and service that the Commission deems necessary, shall be installed in the quarters assigned to and occupied by the Commission. All costs of such telephone service will ~~shall~~ be borne by the Association, and the service shall not be interrupted at any time during said period.

2.007.03 The association shall install and maintain in good working condition a communications system including the:

Stewards' stand;
Racing office;
Pari-mutuel manager and totalisator systems room;
Jockey room; paddock; test barn;
Starting gate;

Weigh-in scale;
Patrol judge or gate judge;
Official veterinarian;
Video camera sites;
Clocker's stand;
Ambulances;
Outriders;
Commission office; and
other locations designated by the Commission.

2.007.04 An association shall provide and maintain a public address system capable of transmitting announcements to the patrons and stable area.

2.008 CRITERIA IN DETERMINING RACE DATE ALLOCATIONS TO THE SPONSORING ASSOCIATIONS:

2.008.01 STATE OF NEBRASKA:

~~2.005~~**2.008.01A** To maximize revenue to the State through pari-mutuel tax, sales tax, and tourism.

~~2.005.01B~~ To maximize revenue to the county fairs through statutory grants from the admission tax.

2.008.02 RACING FANS AND PATRONS:

~~2.005~~**2.008.02A** To provide high quality racing for the fan.

~~2.005~~**2.008.02B** To provide the best facilities to accommodate the fan.

~~2.005~~**2.008.02C** To provide the opportunity for the fan to see nationally known horses compete.

2.008.03 NEBRASKA BREEDERS:

~~2.005~~**2.008.03A** To consider the tracks' programs and cooperation with the Nebraska breeders.

2.008.03B To consider the association's historic contributions to the breeding industry in Nebraska.

2.008.04 RACING ASSOCIATIONS:

2.008.04A To provide stability in racing dates and the racing circuit from year to year.

2.008.04B To seek changes in situations where tracks are being subsidized by the horsemen.

2.008.04C Weigh the benefit of more dates for the larger tracks and thus more revenue generated versus the detriment to the smaller tracks ~~of less~~ if allocated fewer dates.

2.008.04D Consider which dates the tracks had in the past and their performance with those dates.

2.008.04E To consider all geographic sections of the State. ~~although population density is of necessity a major factor for a successful race meet.~~

2.008.04F To realize that larger tracks must remain strong, or the smaller tracks will be jeopardized.

2.008.04G To recognize that overlapping dates within the same breed are undesirable and except in rare instances should not be approved unless both associations are in agreement.

2.008.04H To grant dates in blocks of weeks.

2.008.04I To not require ~~no~~ any track to race on Sunday, but allow any track to do so if it desires.

2.008.04J To consider the facilities provided for horsemen including the size, type, and quality of the racing surface and the entire backstretch area.

2.008.04K To ~~scrutinize~~ approve the security ~~arrangements~~ plans at each licensed ~~race~~ track enclosure.

2.008.05 HORSE OWNERS:

2.008.05A To maximize the purse structure.

2.008.05B To seek dates and provide a racing circuit that does not force Nebraska horse owners to race elsewhere.

2.008.06 WORK FORCE:

2.008.06A To consider the number and quality of jobs for Nebraskans created by a race meeting: trainers, jockeys, racing officials, backstretch employees, pari-mutuel employees, concession employees, feed and tack sales personnel, etc.

Chapter 3 - ASSOCIATIONS

3.001 ASSOCIATIONS

3.001.01 Each Association seeking dates for a race meeting must submit an application specifying each day of live racing it schedules to run to the Commission no later than the date set for such by the Commission but ~~not less~~ no fewer than sixty (60) days prior to the date of the proposed meeting, unless an exception has been granted by the executive director. ~~(See Chapter 13.001.01.)~~

3.001.02 Each license to hold a meeting is granted upon the condition that the licensee ~~shall~~ accept, observe, and enforce the rules. Furthermore, ~~it is shall be~~ the duty of every officer, director, and every official and employee of said licensee to observe and enforce the rules.

3.001.03 Each Association holding a meeting shall submit ~~to the Nebraska State Racing Commission for approval, not less than thirty (30) days prior to the date approved by the Commission for the racing to begin on said track,~~ a complete list of racing officials, heads of departments, valets, and all others that may be requested by the Commission. The Commission reserves the right to demand a change of personnel of officials and employees designated therein for what it deems good and sufficient reason. The successor to an official or employee so replaced to be subject to the approval of the Commission. ~~(See Chapter 13.001.01.)~~

3.001.04 The maximum number of live races per day shall be approved by the Commission. ~~In accordance with Neb. Rev. Stat. Section 2-1205.~~

3.001.05 The maximum number of starters on a five-eighth (5/8) mile track ~~shall be is~~ ten (10). The maximum number of starters on a one-half (1/2) mile track ~~shall be is~~ eight (8). The ~~Racing~~ Commission may establish ~~a lesser~~ other maximum numbers of starters for tracks or races at specified distances.

3.001.06 Post time of the first race at each meeting must be approved by the Commission.

3.001.07 Each Association shall provide ~~within its grounds~~ an office and ~~suitable~~ parking spaces for the use, ~~and to be at the disposal of the Nebraska Racing of the~~ Commission and its representatives. The office ~~will shall~~ offer sufficient space for private consultation, shall be equipped with a telephone, and ~~it must also have sufficient space for the harboring of Commission records and supplies under lock and the key shall will~~ be available only to the ~~Secretary of the Commission,~~ Executive Director, Commission staff, or the Stewards representing the ~~said~~ Commission.

3.001.08 Each Association shall have a bookkeeper, approved by the Commission, whose duty it is to keep and preserve books that will reflect the deposits or other credits and withdrawals or other charges that may be made by an owner or other licensee. Said bookkeeper shall have an office at the track and said office ~~shall~~ be open on each racing day during the hours specified by the Commission. ~~Said~~ The bookkeeper must also furnish such reports and information as may be required by the Commission or its representatives.

3.001.09 All distance poles/markers will be painted as follows:

3.001.09A 1/4 - red and white

3.001.09B 1/8 - green and white

3.001.09C 1/16 - black and white

3.001.10 Stands for judges, timers, and stewards ~~will~~ shall be maintained and protected from the elements, in positions commanding an uninterrupted view of the entire racing strip, which ~~is~~ shall be subject to approval by the Commission. with input from the State Steward.

3.001.11 Each barn shall be numbered, ~~and~~ every stall therein shall be numbered, and a record of each designation filed with the racing secretary.

3.001.12 Each Association licensed by the ~~Nebraska Racing Commission to conduct a race meeting~~ will ~~shall offer to the public~~ the Daily Racing Form or another publication of equal merit to the public that reveals the past performance records of the horses racing at their meeting.

3.001.13 Racing Associations ~~will~~ shall make ~~prompt~~ written acknowledgement of stakes nominations and subscriptions within 24 hours of the closing of nominations.

3.001.14 ~~Any racing Association contemplating a change pertaining to the racing strip or the erection of new buildings, stands, or other structures, or the remodeling of any of these which are to be used as part of the facilities for conducting a race meeting, must first submit plans to and receive the approval of the Commission.~~ Any significant structural changes to buildings, stands, or other structures used for racing operations within the licensed racetrack enclosure must be submitted to the Commission for approval prior to any changes being made.

3.001.15 ~~No Association shall be permitted to enter into any agreement or have the effect of prohibiting any horse having been granted a stall at said Association's meeting from being entered in any race for which said horse is eligible, unless said Association has obtained the prior approval of the Nebraska State Racing Commission.~~ No association is permitted to prohibit any horse from entering any race for which it is eligible once it has been granted a stall at the association's meeting, nor enter into any agreement that would have the same outcome of prohibiting the horse from entering any race for which it is eligible, unless the association has obtained prior approval to do so from the Commission. Modifications and improvements on the interior of the building shall be reported to the Commission, but do not require approval by the Commission.

3.001.16 Any Association agreement allocating areas and buildings within the licensed racetrack enclosure ~~on the grounds of tracks, including stables, rooms, stalls, tack rooms, feed rooms, storage rooms or other places,~~ shall specify as part of that agreement that the allocation is subject to right of entry with ~~reasonable~~ probable cause by the ~~Racing~~ Commission. Privately owned trailers used for housing, occupying space assigned by the association for temporary housing ~~will~~ shall be free from unreasonable search and seizure. (See Statute 2-1245).

3.001.17 Each Association must maintain an insurance policy to cover specific activities associated with racing and training and must provide coverage for Jockeys. The association shall file a copy of the insurance policy providing coverage for jockeys with the Commission. A summary of the policy must also be posted in the jockey's quarters. The association must also provide a copy of the policy of such insurance to any licensed jockey participating in that race meet upon request.

Commented [HL4]: Directive on Jockey Insurance

- (1) In the event that the insurance policy is changed during the race meeting, the association shall promptly notify the commission and post notice of any such changes in the jockey's quarters.

3.001.18 An association shall ensure that the public areas of the licensed racetrack enclosure are designed and maintained for the comfort and safety of the patrons and licensees and are accessible to all persons with disabilities as required by federal law.

3.001.19 The Commission's period of authority to require licensure for all persons employed for a race meet shall commence 10 days prior to the beginning of each meeting and terminate with the completion of their business pertaining to the race meeting.

3.002 ADMISSIONS

~~3.002.01 All Associations must give a ticket good for one admission to each person having paid an admission charge on a day when races are discontinued due to weather or malfunction of equipment that might prevent said patron from participating in a major portion of any racing program conducted by the Association. The holder of such ticket shall be admitted without further charge on any race day of said meeting.~~

3.003 AUDIO AND VISUAL EQUIPMENT

3.003.01 An association shall provide and maintain in good working order a communication system between the:

Stewards' stand
Racing office
Tote room
Jockeys' room
Paddock
Test barn
Starting gate
Weigh in scale
Video camera locations
Clocker's stand
Racing veterinarian
Track announcer
Location of the ambulances (equine and human); and

other locations and persons designated by the Commission.

3.003.02 ~~An association shall provide and maintain a public address system capable of clearly transmitting announcements to the patrons and to the stable area.~~

3.003.03 ~~.02~~ An association shall provide two electronic photo finish devices with mirror image to photograph the finish of each race and record the time of each horse in at least hundredths of a second. The location and operation of the photo finish devices must be approved by the Commission before its first use in a race. The association shall promptly post a photograph of each photo finish for win, place or show in an area accessible to the public. The association shall ensure that the photo finish devices are calibrated before the first day of each race meeting and at other times as required by the Commission. On request by the Commission, the association ~~will~~ shall provide, without cost, a print of a photo finish to the Commission. Photo finish negatives or digital images of each race shall be maintained by the association for not less than six months after the end of the race meeting, or such other period as may be requested by the stewards or the Commission.

Commented [LH5]: Per Steve May: this is not always done when there is a clear winner, especially on a simulcast feed. We should also include that it can be posted on the Commission and Association website.

3.003.04 ~~.03~~ An association shall provide a videotaping ~~recording~~ system approved by the Commission. Cameras must be located to provide clear panoramic and head-on views of each race. Separate monitors, which simultaneously display the images received from each camera and are capable of simultaneously displaying a synchronized view of the recordings of each race for review shall be provided in the stewards' stand. The location and construction of video towers must be approved by the Commission.

3.003.05 ~~.04~~ One camera, designated by the Commission, ~~will~~ shall videotaping ~~record~~ the pre-race loading of all horses into the starting gate and ~~shall~~ continue to videotaping ~~record~~ them until the starter dispatches the field.

3.003.06 ~~.05~~ One camera, designated by the Commission, ~~will~~ shall videotaping ~~record~~ the apparent winner of each race from the finish line until the horse has returned, the jockey has dismounted, and the equipment has been removed from the horse.

3.003.07 ~~.06~~ The stewards may, at their discretion, direct the video camera operators to videotaping ~~record~~ the activities of any horses or persons handling horses prior to, during or following a race.

3.003.08 ~~.07~~ Races run on an oval track must be recorded by at least three video cameras. Races run on a straight course must be recorded by at least two video cameras. The associations must provide the commission with a written plan covering what will take place in the event of camera failure.

3.003.09 ~~.08~~ An association upon request shall provide to the Commission, without cost, a copy of a videotaping ~~recording~~ of a race.

3.003.10 ~~.09~~ A Videotaping ~~recording~~, recorded prior to, during, and following each race shall be maintained by the association for not less than six months after the end of the race meeting, or such other period as may be requested by the stewards or the Commission.

3.003.11 .10 An association shall provide a viewing room in which, on approval by the stewards, an owner, trainer, jockey, or other interested individual may view a videotaping recording of a race.

3.003.12 .11 Following any race in which there is an inquiry or objection, the association ~~will shall~~ display to the public on designated monitors the videotaping recording replays of the incident in question that were utilized by the stewards in making their decision.

3.003.13 .12 The operator of the camera taking photographs of horses approaching the finish line and in the winner's circle shall be licensed and approved by the commission. Such pictures are to be taken from a location and at a point on the track subject to approval of the Board of Stewards.

Persons taking photographs or video prior to, during, or following the running of a race ~~are shall~~ not be permitted on the track or near the inside rail, or in a restricted area, without the permission of the Board of Stewards, and then only for such pictures as are specifically approved by the Board of Stewards.

3.004 POLICING SECURITY

3.004.01 Each Association ~~will shall~~ submit a security plan for the licensed racetrack enclosure to the Commission prior to each race meet. Each association will also furnish persons able to handle security and assist in rules investigation or enforcement as may be needed or requested by the Commission. Each association ~~will shall~~ assure by contract or otherwise that a responsibility of persons handling security, whether these persons are employees or agents of an association, is to cooperate in the investigation or enforcement of the rules as authorized by the Racing Commission, stewards, or the chief investigator or investigators of the Racing Commission, and each association in accepting a license does thereby consent thereto.

3.004.02 Each Association ~~will shall~~ police its grounds of the licensed racetrack enclosure to preclude include the prohibiting admission of any person in and around the stables to any person excepting those having bona-fide business or duly licensed by the Commission, such as jockeys, stable attendants, owners or employees of said association.

3.004.03 The association head of security ~~s will shall~~ make a written report to the stewards and commission ~~each day~~ chief investigator that includes persons picked up for drunkenness, touting, disorderly conduct, fraudulent use of licenses, or other misdemeanors or rule violations that take place within the licensed racetrack enclosure. If the incident involves an arrest by local law enforcement, the report shall include names and addresses of each individual involved and a detailed description of the circumstances of the incident. Reports shall be submitted within 24 hours, or at the beginning of the subsequent racing or entry day in a manner proscribed by the Commission.

3.004.04 Information or evidence uncovered or developed by licensees, employees, or agents of an association about conduct by a licensee that constitutes a violation of a Racing Commission rules ~~will shall~~ be promptly reported to the stewards and the chief

~~investigator or other investigator or enforcement officer employed by the Racing Commission. It is the responsibility of the chief investigator for the Racing~~ Executive Director of the Commission to coordinate ~~rules~~ investigative activity.

3.005 SAFETY

3.005.01 An association shall develop and implement a program for fire prevention and training at the licensed racetrack enclosure. An association shall provide approved training to employees working at the licensed racetrack enclosure on the procedures for fire prevention. Programs and training plans shall be submitted to the Commission for approval.

3.005.02 A copy of the state or local fire marshal's certification regarding the association's compliance with fire safety regulations or the fire marshal's plan of corrections shall be filed with the Commission no fewer than ninety (90) days prior to the first race meeting at that licensed racetrack enclosure for that calendar year. The certification or plan must be based on an inspection of the licensed racetrack enclosure conducted by the fire marshal not more than 30 days before the first day of a race meeting.

3.005.03 No person is permitted to:

- (a) smoke in stalls, feed rooms or under shed rows;
- (b) burn open fires or oil and gas lamps in the stable area;
- (c) leave any electrical appliance that is plugged-in to an electrical outlet unattended.
- (d) permit horses to come within reach of electrical outlets or cords;
- (e) store flammable materials such as cleaning fluids or solvents in the stable area; or
- (f) lock a stall which is occupied by a horse.

An association shall post a notice in the stable area which lists the prohibitions outlined in 3.005.03 a-f above.

~~**3.005.01** Smoking in a stable or under the shed rows of the stable area is forbidden. Violators will be subject to disciplinary action.~~

~~**3.005.02**~~ **3.005.024** Racing Associations ~~shall at all times~~ are required to maintain their race tracks in good condition at all times ~~and~~ with a special consideration for the comfort and safety of the public, ~~of the horses stabled, exercising, or entered to race thereat, and of all those whose business requires their attendance thereat; and to the end shall have available adequate and proper implements to maintain a uniform track, weather conditions permitting.~~

3.005.035 Racing Associations shall furnish ~~and a suitable horse~~ an equine ambulance each day that their tracks may be open for racing or exercising horses, equipped, ready for immediate duty, and to be placed at an entrance to the racing strip which is at no time obstructed by people, vehicles or equipment so that no time may be lost in answering calls.

3.005.046 A licensed outrider must be on duty and suitably mounted, each day during the hours when the track is open for exercising horses.

3.005.057 There shall be two (2) licensed outriders suitably mounted, on duty during racing hours and they will ~~shall~~ be approved by and work at the direction of the Stewards.

3.005.068 Pony people, exercise riders, assistant starters, and outriders must wear an approved safety helmet with the chinstrap properly fastened, as well as an approved safety vest, while there is a racehorse on the track or about to enter the track.

3.005.07 ~~When the track is open for live racing, the minimum emergency medical service available shall be an Advanced Life support (ALS) ambulance, staffed by at least one EMT-P (paramedic) and one EMT-A or EMT-I. When the track is open for training, the minimum emergency medical service available shall be a Basic Life Support (BLS) ambulance with at least one certified EMT-A (see State of Nebraska Department of Health and Human Services Regulation and Licensure Title 172 Chapters 11 and 12).~~

3.005.09 An association shall provide a properly equipped transport Advanced Life Support (ALS) ambulance for humans, staffed with at least one certified paramedic and one EMT-A or EMT-I during training and two during live racing. This ambulance shall be on the property of the licensed racetrack enclosure.

3.005.10 If the ambulance is being used to transport an individual person, the association may not conduct a race, or allow horses with riders on the racetrack, until the ambulance returns or is replaced.

3.005.11 An association shall create policies and provide mandatory orientation of racing emergency procedures for all emergency response personnel employed by or assigned because of a contract to the association grounds. A copy of these policies and orientation procedures shall be submitted to the Commission 30 days prior to any scheduled live race meet.

3.005.12 Unless otherwise approved by the Commission or the stewards, an ambulance shall follow the field at a safe distance during the running of races.

3.005.13 The ambulance for people must be parked within the licensed racetrack enclosure at an entrance to the racing strip except when the ambulance is being used to transport an individual or when it is following the field during the running of a race.

3.005.0814 No one under the age of sixteen (16) ~~will~~ shall be permitted to reside in any tack rooms, storage rooms, feed rooms, rest rooms, stable or barn area, except trailer parks, on the grounds of a licensed racetrack enclosure, ~~an Association~~, without the permission of the stewards.

3.005.0915 Stewards may establish ~~directives~~ policies or decide matters involving safety of racing participants that do not conflict with existing rules and state and local building codes with the permission of the Executive Director. ~~Any directive adopted by the stewards will~~ shall continue to be effective until the earlier of
a) 30 days following the day adopted or
b) ~~following the next scheduled meeting of the commission only if approved by the commission at such meeting.~~

3.006 SANITATION

3.006.01 Each racing Association ~~will~~ shall make such sanitary arrangements as baths, toilets, etc., for the use of jockeys, Mutuel employees, horsemen, patrons, and other employees, as ~~may be~~ is required by the Commission and state and local building codes.

3.006.02 All used bedding and manure ~~will~~ shall be removed from the stalls daily and ~~shall~~ be deposited at a place designated by the Association.

3.006.03 Each trainer shall keep all hay, grain and other feed in a sanitary manner and covered.

3.006.04 No dogs will be permitted on the grounds of a licensed racetrack enclosure ~~an Association~~ except in accordance with a written policy adopted by the association and approved by the Commission. In no case ~~will~~ shall dogs be permitted in the barns or immediate vicinity or allowed to run loose.

3.006.05 An association shall provide an adequate supply of free drinking water for horses within the licensed racetrack enclosure. Drinking fountains are also required for human water consumption in a number based on the maximum occupancy of the building or facility within the licensed racetrack enclosure.

3.006.06 An association shall maintain all facilities within the licensed racetrack enclosure to ensure the safety and cleanliness of the facilities at all times, and to be in full compliance with current state and local building codes.

3.006.07 An association and the licensees occupying the association's barn area shall cooperate in procedures to control insects, rodents or other hazards to horses or licensees.

3.007 ALCOHOL AND DRUGS

3.007.01 No licensee, employee of any association, or member of the ~~Racing~~ Commission or its staff, ~~while in restricted areas on~~ of the grounds of an association shall not have a blood alcohol level of .05% while in the restricted areas of the Licensed Racetrack Enclosure. ~~have present within his/her system any amount of alcohol which~~

would constitute legal impairment or intoxication by a breathalyzer reading of .05 percent or more alcohol content, .

3.007.01A Acting with reasonable suspicion, the stewards or a designated ~~Racing~~ Commission representative may direct any licensee, employee of an association, or member of the ~~Racing~~ Commission or its staff while ~~on the grounds of an association~~ within the licensed racetrack enclosure to submit to a test to determine the blood alcohol content of the person.

3.007.02 Drug prohibition/body fluid test or other non-invasive tests. No licensee, employee of an association, or member of the ~~Racing~~ Commission or its staff, ~~while on the grounds of an association~~ shall have present within his/her system any controlled substance as listed in schedule I-V of the U.S. Code, Title 21 (Food and Drugs Section 812), or any prescription drug unless such prescription drug was obtained directly or pursuant to a valid prescription or order from a duly licensed physician who is acting in the course of his/her professional practice while within the licensed racetrack enclosure.

3.007.02A Acting with reasonable suspicion, the stewards or a designated ~~Racing~~ Commission representative may direct any licensee, employee of an association, or member of the ~~Racing~~ Commission or its staff while ~~on the grounds of an association~~ within the licensed racetrack enclosure to submit to a body fluid test or other noninvasive test to determine the presence of controlled substances.

3.007.03 PROCEDURES FOLLOWING POSITIVE CHEMICAL ANALYSIS:

3.007.03A For a first violation of rule 3.007.01 a person shall be fined not less than \$300. For a first violation of 3.007.02, the person's license shall be suspended for not less than 30 days and the person shall not be allowed to participate in racing until his/her condition has been professionally evaluated as directed by the Commission and/or stewards. The Commission and/or stewards may also impose any other penalty it deems appropriate.

3.007.03B After a professional evaluation, if the person's condition proves non-addictive and not detrimental to the best interests of racing, he/she may be allowed to participate in racing provided he/she produces a negative test result and agrees to further testing at the discretion of the stewards or designated ~~Racing~~ Commission representative to insure his/her continued ~~unimpaired~~ sobriety. The Commission and/or stewards may further direct his/her continued participation in any rehabilitation program as a condition to restoring his/her license to good standing. The Commission and/or stewards may also impose any other penalty it deems appropriate.

3.007.03C After a professional evaluation, if the person's condition proves addictive or detrimental to the best interests of racing, said individual shall not be allowed to participate in racing until such time as he/she can produce a negative test result and show documented proof that he/she has successfully completed a certified alcohol/drug rehabilitation program approved in advance by the Commission and/or stewards. Said individual must agree to further testing at the

discretion of the stewards or the Commission to insure his/her ~~unimpaired~~
sobriety.

3.007.03D For a second violation of rule 3.007.01 within ~~five (5)~~ three years, a person shall be fined not less than \$500 and required to be professionally evaluated as outlined in rules 3.007.03A,B,C. ~~For a second violation of rule 3.007.02 within five (5) years~~ the person's license shall be suspended for not less than one (1) year and required to enroll, at his/her expense, into a certified alcohol/drug rehabilitation program approved in advance by the Commission. The person will be restored to good standing only at the discretion of the Commission and only on condition that he/she agree to further testing at the discretion of the stewards or designated ~~Racing~~ Commission representative to insure his/her continued ~~unimpaired~~ sobriety. The Commission may also impose any other penalty it deems appropriate.

3.007.04 Refusal by any individual to provide these samples when directed shall be in violation of these rules and ~~shall~~ subject such individual to any penalty deemed appropriate by the stewards or the Commission. Prior violations for refusal by an individual to provide samples when directed will ~~shall~~ be considered the same as a positive test for purposes of determining a second violation of 3.007.01 or 3.007.02. All testing will ~~shall~~ be at the expense of the Association or as directed otherwise by the Commission.

3.008 Dangerous Weather Conditions

3.008.01 The association shall develop a hazardous weather and lightning protocol to be approved by the Commission

3.008.02 The association shall designate the personnel responsible for immediately investigating any known impending threat of dangerous weather conditions to determine if conditions exist which warrant delay and/or cancellation of a performance and/or the notification to the public of such threatening weather conditions.

3.008.03 The first priority of all decisions made will be the well-being and safety of all people and animals.

3.008.04 The stewards shall commence a race delay and/or cancellation when lightning is detected within an 8-mile radius of the racetrack, which will remain in effect until a minimum of 30 minutes has passed since the last strike is observed within an 8-mile radius.

3.008.05 A written report of any such incident shall be filed within five (5) business days to the commission by the highest-ranking association official.

3.009 RACETRACK SURFACE

3.009.01 The surface of a racetrack, including the cushion, subsurface, and base, must be designed, constructed, and maintained to provide for the safety of the jockeys and horses.

3.009.02 Prior to the first race meeting at a new racetrack within licensed racetrack enclosure, a licensed surveyor shall provide a certified report of the grade and measurement of the distances to be run to the Commission. If any structural changes are made to any racetrack within a licensed racetrack enclosure, this same report must be provided to the Commission on all changes made before any races can be run on the track.

3.009.03 Distances to be run shall be measured from the starting line at a distance three feet out from the inside rail.

3.009.04 The surveyor's report must be approved by the Commission prior to the first race day of the meeting.

3.009.05 Each racetrack shall have an adequate drainage system.

3.009.06 An association shall provide adequate equipment and personnel to maintain the track surface in a safe condition for training and racing. The association shall provide back-up equipment for maintaining the track surface. An association that conducts races on a turf track shall:

- (a) maintain an adequate stockpile of growing medium; and
- (b) provide a system capable of adequately watering the entire turf course evenly.

3.010 RAILS

3.010.01 All racetracks, including turf tracks, shall have inside and outside rails, including gap rails, designed, constructed, and maintained to provide for the safety of jockeys and horses. They shall have structural integrity, be free of cracks, breaks, splinters, and contain no exposed sharp edges, pins, or joint protrusions. Wood rail systems are not permitted. Existing race rail shall be inspected by the Commission each year. Race rail deemed unsafe by the Commission shall be corrected or replaced. Commission approval is required prior to the installation of a new rail system.

3.010.02 The top of the rail on dirt and turf courses must be at least 38 inches, but not more than 50 inches, above the top of the cushion. The inside rail posts shall have a gooseneck shape of no less than 15 inches, with a maximum of 24

inches, measured horizontally from the trackside of the gooseneck post to a point directly below the front edge of the trackside rail. The inside rail overhang shall have a continuous, smooth cover. The outside rail shares the same height as the inside rail and must have a minimum of a 12 inch, and a maximum of an 18 inch gooseneck shape.

Commented [LH6]: Update to reflect modern rail systems that are designed to easily collapse if a horse runs into it. Per Steve May

Commented [LH7R6]: Strike last sentence of 3.010.02 requested by TRON

3.010.03 All rails for dirt and turf courses must be constructed of materials designed to withstand the impact of a horse running at a gallop.

Commented [LH8]: Same as the above comment. Modernize so this says it collapses and moves with the horse, which is safer. Per Steve May.

3.011 LIGHTING

3.011.01 An association shall provide lighting for the licensed racetrack enclosure that is adequate to ensure the safety and security of the patrons, licensees, and horses. Lighting to ensure the proper operation of the video recording and photo finish equipment must be submitted to the Commission, and the commission reserves the right to require changes be made to lighting at existing tracks.

3.011.02 Additional lighting in the stable area may be required by the Commission.

3.011.03 If an association conducts racing at night, the association shall maintain a back-up lighting system that is sufficient to ensure the safety of race participants and patrons.

3.012 STARTING GATE

3.013.01. During race hours, association shall provide at least one operable padded starting gate which has been approved by the Commission.

3.013.02 There shall be at least one starting gate and one qualified starting gate personnel available for schooling during designated training hours.

3.013.03 An assistant starter must be available for each horse in an official race. One assistant starter may be allowed to assist with two horses if prior approval is given by the State Steward.

3.013.04 If a race is started at a place other than in a chute, the association shall provide backup equipment for moving the starting gate. The backup equipment must be maintained in good working order. The backup equipment also must be immediately available to replace the primary moving equipment in the event of failure.

3.013 BARNs

3.014.01 A licensed racetrack enclosure shall contain barns with a sufficient number of stalls to accommodate all horses approved to race and all other horses approved to be on the grounds. All stable area configurations and facilities at the licensed racetrack enclosure must be approved by the Commission.

3.014.02 Barns must be kept clean and in good repair. Each barn, including the receiving barn, must have adequate water supply available, be well ventilated, have proper drainage, and be constructed to be comfortable during racing season.

Commented [LH9]: Took out "HOT WATER"

3.014.03 An association shall ensure that each horse is stabled in an individual box stall with minimum dimensions of 12 by 10 feet in all barns built after 2023. Barns built prior to 2023 must upgrade their stall size to 12 by 10 feet as major repairs, additions, and upgrades are made to these barns.

Commented [LH10]: Added per Fonner's request

3.014.04 An area large enough for the placement of all manure removed from the stalls must be provided. All manure must be removed from the stable area daily. The association shall ensure that waste material from the stalls is separate from any other type of refuse.

3.015 ISOLATION AREA

3.015.01 Each licensed racetrack enclosure shall include an isolation area for the care and treatment of a horse that is ordered isolated by the racing veterinarian or the official veterinarian.

3.015.02 The isolation area must be approved by the commission.

Chapter 4 - COLORS AND EQUIPMENT

4.001 All racing colors shall be registered with the racing secretary's office.

4.001.01 Registered racing colors ~~must~~ may be used. A temporary change from registered racing colors or standard colors may be approved by the stewards. (~~See Rule 4.002~~)

4.001.02 Any disputes as to the right to use racing colors will ~~shall~~ be decided by the stewards.

4.001.03 The ~~Racing~~ Commission will not permit the use of colors that are, in its opinion, ~~are~~ not neat, clean, and proper.

4.002 The ~~Racing~~ Commission may declare certain colors or parts of same to be standard for specific postpositions and in such situations ~~shall~~ require the Association to supply it. A reasonable rental may be collected by the Association from the owners if approved by the Commission. (~~See Chapter 13-004.05~~)

4.003 Permission for any change of equipment from that, which a horse carried in his ~~last~~ previous race, during the current meeting, may be obtained only from the stewards.

4.004 Permission to add blinkers to a horse's equipment or to discontinue the use of them must be approved by the starter before being granted by the stewards. Permission to use or discontinue bar plate shoes must be approved by the stewards.

4.005 A trainer shall not change equipment used on a horse in its last race including front bandages, tongue-tie, nasal strip or other equipment specified by the Board of Stewards without approval of the paddock judge.

4.006 HORSE SHOES

4.006.01 A horse starting in a race must be shod with shoes or "racing plates" that are generally recognized and used for racing purposes.

4.006.02 A horse may not run without shoes or with a type of shoes not generally used for racing unless by special permission of the stewards.

4.006.03 A horse may not run in what are known as "turn down" shoes. A "turn down" shoe ~~shall be known as~~ is a shoe that is turned down more than one half inch at the ends.

4.006.04 The stewards, upon request by the owner or trainer, may authorize a horse to run with "experimental" shoes.

4.007 ~~Whips~~ Riding Crops and/or blinkers may be used on two-year-olds and other first starters if schooled before the starter with such equipment, ~~and~~ Use of riding crops and blinkers must be approved by the starter and the stewards, before the time of entry.

4.008 The use of plastic bridles and/or reins is prohibited unless they are steel reinforced.

4.009 No bridle shall exceed two (2) pounds in weight, ~~and no whip shall exceed one (1) pound in weight nor be longer than 32 inches unless approved by the stewards.~~

4.010 Jockeys riding in Quarter Horse races will not be permitted to use ~~whips~~ the riding crop during the first twenty (20) yards of the race.

4.011 No jockey shall use spurs.

4.012 All riding crops are subject to inspection and approval by the stewards and the clerk of scales.

(1) Riding crops shall have a shaft and a flap. The use of the riding crop will only be allowed in flat racing and training, and only when in compliance with the following:

- (a) Maximum weight of eight ounces.
- (b) Maximum length including flap of 30 inches.
- (c) Minimum diameter of the shaft of three-eighths inch; and
- (d) The shaft contact area must be smooth, with no protrusions or raised surfaces, and covered by shock absorbent material that has a compression factor of at least one millimeter throughout its circumference.

(2) The flap is the only allowable attachment to the shaft and must meet these specifications:

- (a) Length beyond the end of the shaft is a maximum length of one inch.
- (b) Width is a minimum of 0.8 inch and a maximum of 1.6 inches.
- (c) No reinforcements or additions are permitted beyond the end of the shaft.
- (d) No binding within seven inches of the end of the shaft; and
- (e) Shock absorbing characteristics similar to those the contact area of the shaft.

Commented [HL11]: Riding Crop Directive

Chapter 5 - DECLARATIONS AND SCRATCHES

5.001 No horse ~~will shall~~ be considered scratched or declared out of an engagement until the owner or authorized agent or some person deputized by the owner shall have given due notice in writing to the racing secretary before the time stipulated by the regulations of the Association.

5.002 For stakes races, if a horse is not named through the entry box at the usual time of closing, the horse is automatically out.

5.003 The declaration or scratch of a horse out of an engagement is irrevocable.

5.004 Scratches from stakes races will close forty-five (45) minutes before post time.

5.005 If the miscarriage of any declaration or scratch by mail or otherwise is alleged, satisfactory proof of such miscarriage shall be required of the complainant. Otherwise, the declaration shall not be accepted as of the time alleged.

5.006 No horse in an overnight race ~~will shall~~ be scratched without the approval of the stewards. However, any horse appearing on the "also eligible" list may be scratched and shall not be forced to participate in a race provided all proper scratching procedures as set forth herein and adopted by the Association are followed.

5.007 A report from the veterinarian may be requested by the stewards and ~~will shall~~ be used only as an aid in determining the final decision of a request to scratch. ~~(See Chapter 9-003.04.)~~

5.008 All horses appearing on the overnight sheet are considered available for the race until official scratches are announced.

Chapter 6 - DISCIPLINARY ACTION AND HEARINGS BEFORE THE STEWARDS

6.001 HEARING PROCEDURES IN GENERAL

- (1) The hearing procedures set forth in chapter 6 apply to hearings heard by the stewards on a charge of a violation of a rule, except that any claim charging a violation arising out of investigative or enforcement activity committed by a steward, a ~~Racing Commission investigative or enforcement officer~~, or an employee or agent of an association engaged in investigative or security work may be heard only in a sanctions enforcement hearing pursuant to Chapter 7.002.
- (2) The hearing procedures set forth in Rule 6.001 apply to all stewards' hearings.
- (3) ~~An charge accusation of a rule violation~~ may be made by a steward, a ~~Racing Commission investigative or enforcement officer~~, a person designated by the ~~Racing Commission~~, or any other person who has information regarding a rule violation. ~~An charge accusation of a rule violation~~ shall be made to a steward or to a ~~Racing Commission investigative or enforcement officer~~ who shall report such charge to a steward.
- (4) The person presenting the case against a ~~charged person~~ charged with a rule violation shall be known as the case presenter and may be a ~~Racing Commission investigative or enforcement officer~~ or other a person designated by the Racing Commission staff member. A case presenter may testify at a stewards hearing.

6.001.01 PRE-HEARING REQUIREMENTS

- (1) When the stewards receive a report of a rule violation, they shall ~~orally~~ notify the charged person of the substance of the charge and the time and place of the hearing in writing, ~~if scheduled, and shall either provide written notice at that time or designate a time and place when the charged person may pick up written notice of the charge and hearing. Failure of a charged person to appear to pick up written notice shall not constitute an excuse for failure to appear at the hearing. In the event the stewards are unable to find the charged person to provide oral notification, The stewards shall mail written notice by registered or certified mail or to the local and/or permanent address on the charged person's license application. Verbal notification is permitted and must include a written notice of the charges and the hearing to be given to the person charged at the time of the verbal warning.~~
- (2) Written notice of a charge shall give the time and place of the hearing, ~~shall~~ contain a statement of the nature of the charges, and ~~shall~~ cite by number the statutes or rules alleged to have been violated.
- (3) The stewards may immediately subject a person charged with a rule violation to intermediate penalty not involving exclusion from association grounds or license suspension. The stewards may immediately exclude a person from the grounds of an association or suspend his license when they have reasonable suspicion that the person poses a physical danger to themselves, other persons, or animals or otherwise poses a substantial danger to the security, safety, and health conditions at racing meetings or to

the integrity of horseracing. The decision to suspend a license under this paragraph may be made by the starter and affirmed by the stewards. The decision to suspend shall be promptly reported in writing to the ~~Racing~~ Commission and the Racing Secretary by the official who originally imposed the suspension. The decision to exclude may be made in the first instance by the stewards or they may affirm a decision made by the starter, a ~~Racing~~ Commission investigative or enforcement officer, or other person designated by the ~~Racing~~ Commission.

(4) When an intermediate penalty is imposed, a hearing must be held within 72 hours unless the charged person requests a continuance. ~~An intermediate penalty is not stayed by a continuance. Except for such request for continuance or for cases covered under Rule 6.005, in all other cases~~ A hearing must be held within 72 hours unless either the charged person or the case presenter requests a continuance. unless the case is covered under Rule 6.005. The stewards shall grant a continuance unless they find that there is no good cause for the request or that serious and undue prejudice will result from the delay.

(5) The presence of all the stewards or their appointed deputies is required at steward's hearings.

6.001.02 PROCEDURES AT THE HEARING

(1) ~~Unless the charged person as well as a majority of the stewards agrees otherwise, a~~ All stewards hearings will not be in a closed session, be held in public unless the charged person requests a private hearing and this request is approved by the stewards. ~~A public hearing~~ This means that no person may be excluded by the stewards unless they are a prospective witness, create a disturbance at the hearing, or there is reason to believe they will create a disturbance at the hearing. The fact that a hearing is generally open to the public does not obligate the stewards to announce in advance that a hearing is being held or the time, place, and subject matter of the hearing.

(2) Each person called to testify at a hearing may retain a lawyer or invite an advisor-observer of their choosing to be present at the hearing. An advisor-observer may testify at the hearing.

(3) A charged person has the following rights at a hearing before the stewards:

(a) ~~he may retain a lawyer to represent him at the hearing or invite a person of his choosing to assist or advise him~~ them ~~at the hearing;~~

(b) ~~he may~~ To have any prospective witness except the case presenter excluded from the hearing until after ~~has~~ the witness has testified;

(c) subject to paragraph (4) ~~he~~ they may call witnesses to testify on ~~his~~ their behalf and may present evidence at the hearing, except that the stewards are not required to permit cross examination of witnesses or to issue subpoenas for the attendance of witnesses.

(4) The stewards shall hear all testimony and evidence bearing on the charge that is not unduly repetitious. They shall give effect to all non-repetitious evidence or testimony except where they decide that it would not be commonly accepted by reasonably prudent persons in the conduct of their affairs.

(5) Upon a decision that a charge was proved, the stewards may choose to uphold, ~~continue,~~ decrease, or increase any intermediate penalty that was imposed.

6.001.03 FAILURE TO APPEAR

Where notice of the hearing was provided, a failure of the person charged to appear at a hearing shall be treated as a waiver of their right to appear, and the stewards may proceed to hear the charge against the person and to impose an appropriate penalty.

6.001.04 POST-HEARING REQUIREMENTS

After a hearing, the stewards shall transmit a signed written statement to the ~~Racing~~ Commission, ~~to~~ the case presenter, and ~~to~~ the charged person. The statement ~~shall~~ will contain the decision and findings of the stewards, and the penalty imposed.

6.002 ADDITIONAL HEARING PROCEDURES WHERE CHARGE IS UNRELATED TO RUNNING OF RACE AND PENALTY IMPOSED IS SUSPENSION OR REVOCATION OF LICENSE

(1) Unless paragraph (2) applies, the following additional procedures are required under this rule in cases in which license suspension or revocation is imposed for a rule violation unrelated to the running of a race:

- (a) The hearing before the ~~stewards~~ shall be recorded or transcribed;
- (b) All witnesses shall be placed under oath or required to affirm that their testimony is truthful;
- (c) A steward with direct knowledge of the events leading to the charge from their own personal observation shall provide any such information as a witness ~~and shall not participate as one of the hearing officers;~~
- (d) A charged person may not be compelled to give evidence or provide information, but their silence may be used to draw inferences adverse to them regarding whether they committed the rule violation with which they are charged;
- (e) A charged person may cross-examine any witness who testifies against them, ~~except that~~ their right of cross-examination does not prevent hearsay testimony and evidence that is otherwise admissible under Rule 6.001.02 (4).

(2) A charged person may waive any one or more of the hearing rights provided except the requirement in paragraph (a) that the hearing be recorded or transcribed. In the event of malfunction of recording equipment, an appeal by a charged person of an adverse decision will be de novo.

(3) After a hearing, the stewards shall transmit a signed written statement to the Racing Commission, to the case presenter, and to the charged person. The statement shall will contain the decision and findings of the stewards, and the penalty imposed, a record of the vote with regard to decision and penalty, ~~except that such record need not identify the vote of any particular steward~~, and any explanation of the decision the stewards choose to include. The record does not need to identify the vote of any particular steward.

(4) At the election of the stewards, any and all of the procedures set forth in paragraphs, (1) and (3) may be followed at any stewards hearing.

6.003 ADDITIONAL HEARING PROCEDURES WHERE CHARGE IS RELATED TO RUNNING OF RACE AND PENALTY IMPOSED IS SUSPENSION OR REVOCATION OF LICENSE

In a hearing directly related to the running of a race where a license suspension or revocation is imposed, the hearing rights set forth in Rule 6.002 are applicable, except ~~that~~ a steward with direct knowledge of the events leading to the charge from their own personal observation of the running of the race may participate as one of the hearing officers.

6.004 EXCLUSIONS BY EMPLOYEES OR AGENTS OF AN ASSOCIATION

(1) An employee or agent of an association may exclude a person from the grounds of ~~an association~~ the licensed racetrack enclosure for reasons of business judgment unrelated to the rules of racing. Unless paragraph (2) applies, an association decision to exclude a horseracing industry or licensee participant shall be preceded by a hearing before the state steward or independent hearing officer. The steward or hearing officer ~~shall~~ will review the association decision to assure that it was made for business judgment reasons that did not involve bias against the person or discrimination based on the person's race, religion, or ethnic group.

(2) In advance of hearing, an employee or agent of an association may immediately exclude a person from the grounds of an association when there is reasonable suspicion that the person poses a physical danger to themselves, other persons, or to animals or otherwise poses a substantial danger to the security, safety, and health conditions at racing meetings or to the integrity of horseracing.

(3) If an association or licensee elects to have an exclusion hearing proceed in front of an independent hearing officer, the hearing officer ~~shall~~ will be selected by the Commission but the association or licensee so choosing ~~shall~~ will bear all costs and fees of the hearing officer.

6.004.01 PRE-HEARING PROCEDURES AT STEWARDS EXCLUSION HEARING

- (1) An association decision to exclude a horseracing industry or licensee participant must be made in writing and signed by a person designated by the association to bring the decision to the stewards for review. The association shall also provide a copy of this report to the horseracing industry or licensee participant subject to exclusion.
- (2) Unless a hearing officer is to conduct the hearing, the state steward shall, ~~upon receipt of a written report from an association,~~ set a time and place for the hearing and provide two copies to the representative of the association, **once they have received a written report from the association.** ~~It is the responsibility of the association to provide notice to the person subject to exclusion and to verify for the state steward that notice was provided. If a hearing officer is designated to conduct the hearing, it shall be~~ **is** the responsibility of such hearing officer to set a time and place for the hearing and to provide copies to the representative of the association.
- (3) If the horseracing industry or licensee participant has been excluded from association grounds pursuant to Rule 6.004 (2), a hearing must be held within 72 hours unless the excluded person requests a continuance. ~~The decision to exclude is not stayed by a continuance. In all other cases, a hearing must be held within 72 hours unless the excluded either person or association representative requests a continuance. The state steward or hearing officer shall grant a continuance unless they find that there is no good cause for the request or that serious and undue prejudice will result from the delay.~~
- (4) The person presenting the case against a horseracing industry or licensee participant shall be an employee or agent of an association. Such person may testify at an exclusion hearing.

6.004.02 HEARING PROCEDURES

- (1) Unless the association and person subject to exclusion agree otherwise, an exclusion hearing will be held in public. A public hearing means that no person may be excluded by the stewards unless they are a prospective witness, creates a disturbance at the hearing, or there is reason to believe they will create a disturbance at the hearing. The fact that a hearing is public does not obligate the state steward or hearing officer to announce in advance that a hearing is being held or the time, place, and subject matter of the hearing.
- (2) Each person called to testify at a hearing may retain a lawyer or invite an advisor-observer of their choosing to be present at the hearing. An advisor-observer may testify at the hearing.
- (3) A person subject to exclusion has the following rights at an exclusion hearing:
 - (a) ~~May~~ **To** retain a lawyer to represent them at the hearing or invite a person of their choosing to assist or advise them at the hearing;

(b) ~~May~~ **To** have any prospective witness except the employee or agent of the association who is presenting the case excluded from the hearing until after the witness has testified;

(c) Subject to paragraph (b), they may call witnesses to testify on their behalf and may present evidence at the hearing. ~~except that~~ **The** stewards are not required to permit cross-examination of witnesses or to issue subpoenas for the attendance of witnesses.

(4) The state steward or hearing officer shall hear all testimony and evidence bearing on the charge that is not unduly repetitious. The state steward or hearing officer shall give effect to all non repetitious evidence or testimony ~~except where~~ **unless** they decide that it would not be commonly accepted by reasonably prudent persons in the conduct of their affairs.

6.005 REPORT OF POSSIBLE FELONY AND STAY OF STEWARDS HEARING

The stewards, a ~~Racing~~ Commission investigator ~~or enforcement~~ officer, or other employee of the ~~Racing~~ Commission who, during the course of official duties for the ~~Racing~~ Commission, develop or uncover probable cause to believe that a licensee committed a felony, shall report any evidence showing probable cause of the commission of a felony or other criminal activity by a licensee to the law enforcement agency with jurisdiction or such information to the State Patrol. ~~or~~ The Commission may also refer to the County Attorney for appropriate action. If the conduct so reported also constitutes a possible rule violation, ~~then,~~ unless an emergency or other good cause exists, the stewards may stay any hearing pending the outcome of the criminal referral. Where appropriate, the Executive Director or the stewards may suspend the license of the person or exclude them from the grounds of an association accessible only to licensees until the criminal investigation is resolved.

The Executive Director has the authority to suspend a license due to any criminal charges, whether they be pending or otherwise.

CHAPTER 7 PRACTICE AND PROCEDURE BEFORE THE NEBRASKA RACING COMMISSION

7.001 DISCIPLINARY HEARINGS

7.001.01 A person or persons may request review by the ~~Racing~~ Commission when penalized or disciplined under the law or under these rules:

7.001.01A A final appeal in the case of any person penalized or disciplined by the stewards of an association racing under a license issued by the Commission, may be taken to the Commission.

7.001.01B Such appeal must be filed on a form approved by the Commission and filed in the office of the Commission within five (5) days of the date of said penalty or imposition of said discipline.

7.001.01C The request shall be signed by the person making it and must set forth reasons why said hearing should be granted.

7.001.01D Any applicant for a hearing will be heard in person or by counsel or the case may be submitted in writing.

7.001.01E All complaints and requests to the Commission must be in writing and all papers filed with the Commission shall become the property of the Commission.

7.001.01F An appeal from a decision of a racing official to the Commission shall not affect such decision until the appeal has been acted upon by the Commission unless otherwise ordered by a court of competent jurisdiction. (~~See Chapter 12-001.02 and Revised Statutes of Nebraska Chapter 2, Article 12).~~

7.001.02 The following types of hearings are to be governed by this chapter:

7.001.02A Any hearing initiated by the ~~Racing~~ Commission upon its own motion pursuant to any matter within its jurisdiction.

7.001.02B Any hearing initiated by any person upon written request received by the ~~Racing~~ Commission pertaining to revocation of any license required by Statute or by this title, the Rules of Racing.

7.001.02C Written request for the promulgation, amendment, or repeal of any Rule of Racing, or a request for a declaratory ruling that any of the Rules of Racing do or do not apply to any person, property or state of facts.

7.001.03 Before any hearing, reasonable notice ~~shall~~ will be given to all interested parties as required by Neb. Rev. Stat. Section 84-901 et seq. ~~Such n~~ Notice ~~shall~~ will be in writing and shall state the time, place and nature of such hearing and the issues and subject matter to be covered and discussed.

7.001.03A In all contested cases, ~~such~~ written notice shall be given in person or sent to such parties by certified or registered mail to the local and/or permanent address appearing on said party's license application and shall contain a statement of the nature of the charges against such person. ~~and~~ The notice shall cite ~~by number~~ the Statutes or Rules allegedly violated.

7.001.03B In Rule 7.001.08, appeals from contested cases heard by the stewards pursuant to Rules 6.001 and 6.002 ~~notice shall be achieved in the same fashion prescribed for contested cases except that mailed written notice need neither be certified nor registered.~~ notice shall be given in person or sent to the involved parties by mail to the local and/or permanent address appearing on the party's license application and must include a statement of the nature of the charges against them and cite the statute or rule they are accused of violating.

7.001.04 If such notice is required to be given to any entity other than an individual, such notice shall be sent to the principal place of business or to the registered agent of such entity.

7.001.05 A contested case ~~shall mean~~ any proceedings before the Racing Commission in which the legal rights, duties, or privileges of a specific party are required by law or are a constitutional right to be ~~that must be~~ determined ~~only after~~ by a hearing.

7.001.06 ~~In the case of a hearing for the promulgation, amendment, or repeal of any rule, or for other than a contested case, such notice shall will be sufficient without being mailed as provided herein if such notice be given at least thirty (30) days prior to such hearing by publication in a newspaper having general circulation in the state; PROVIDED THAT, such notice by publication and hearing may be waived by the Governor in writing.~~

7.001.07 ~~There are no prescribed procedural forms for use in practice before the Racing Commission, but~~ All matters that are to come before the Commission shall will be submitted in writing unless otherwise provided in Chapter 7.001 through 7.002.05 and where appropriate, may be supported by affidavit, documents, data, or similar evidence.

7.001.08 (1) Unless paragraph (4) applies, any appeal taken from a stewards' hearing in which Rule 6.002 procedures were provided ~~shall will~~ not be treated as a contested case requiring de novo hearing by the ~~Racing~~ Commission so long as:

- (a) The penalty imposed was neither a license suspension ~~nor~~ revocation;
- (b) The state steward was one of the stewards who presided at the hearing; and
- (c) The decision of the stewards was unanimous both as to deciding that the charged person committed a rule violation, ~~and on~~ the penalty to be imposed.

(2) ~~On appeal of a steward's decision covered by this rule, the Racing~~ The Commission ~~shall will~~ confine its review to the record and exhibits from the stewards hearing, the written steward's statement, and any briefs that were submitted when considering an appeal of a steward's decision. The Commission ~~shall will~~ permit the

filing of briefs and shall allow a reasonable time before hearing an appeal to permit such filing.

- (a) Opportunity ~~shall~~ will be provided to the charged person and the case presenter ~~in person or through counsel~~ to review the recording or transcript of the stewards hearing, but it ~~shall not be necessary~~ is not required to produce a written transcript of the recording or a copy of transcribed stenographic notes unless requested by the charged party; ~~in which case the request shall~~ Requests must be made in writing within five (5) calendar days of the decision of the stewards and ~~shall~~ be accompanied by a ~~tender~~ payment of the costs of preparation. A requested transcript ~~shall~~ will be provided within ~~two weeks of the request; a reasonable time before the appeal is heard by the Racing Commission.~~
 - (b) Opportunity to present oral argument ~~shall~~ will be afforded to the case presenter either in person or through counsel appointed by the Racing Commission, and to the charged person either in person or through retained counsel or other personal representative; ~~except that The Racing~~ Commission ~~shall~~ will not appoint counsel for the case presenter in any case in which the charged person is unrepresented by counsel.
 - (c) The Racing Commission ~~shall~~ will reverse or modify a decision of or penalty imposed by the stewards only if it decides that such decision was unsupported by substantial evidence in the record or was clearly erroneous or arbitrary and capricious. The Racing Commission ~~shall~~ will prepare and sign a written statement of its findings, including a record of the vote.
- (3) If an appeal is filed from a decision of the Racing Commission rendered ~~under~~ pursuant to this rule, the Racing Commission ~~shall~~ will prepare an official record that shall include the record of the stewards hearing and any exhibits that were introduced as well as the written statement of the stewards and the written decision of the Racing Commission; ~~but it shall not be necessary to produce~~ The commission will not provide a written transcript of any recording of the stewards hearing or additional copies of the transcribed stenographic notes unless requested by the charged party; ~~in which case such~~ These requests must be in writing and shall must be requested submitted not more than five (5) calendar days after the final decision of the Racing Commission and ~~shall~~ will be accompanied by a ~~tender~~ payment of the costs of preparation.
- (4) Notwithstanding paragraphs (1), (2), and (3), a Commission review hearing may be held de novo when:
- (a) The Racing Commission ~~on an independent review of the record~~ decides that the record is inadequate to permit reasoned review after an independent review of the record;
 - (b) A charged person makes a substantiated claim of bias against one or more of the stewards presiding at the hearing;

- (c) A charged person makes a credible claim that a witness did not testify because their presence was available only through Commission subpoena and makes a substantiated case regarding the necessity of the witness;
- (d) A charged person makes a credible claim that a witness who testified against him at the stewards hearing was one whose testimony should have been excluded under a claim of privilege recognized under the Nebraska Rules of Evidence as vesting a right to demand such exclusion in a party to a hearing.
- (e) New evidence is available that was not reasonably available at the time the stewards hearing was held.

7.001.09 Any person, except persons other than the charged person and case presenter described in Rule 7.001.08, appearing at any hearing held pursuant to these rules has the right to appear personally and to be represented by counsel or may, in the alternative, appear by and through such counsel or other personal representative.

7.001.10 Except for appeals of steward's decisions covered by Rule 7.001.08, at any hearing held pursuant to these rules, opportunity ~~shall~~ **will** be afforded all parties to present evidence and argument with respect to the issues and subject matter of the hearing. The ~~Racing~~ Commission ~~shall~~ **will** prepare an official record which ~~shall~~ includes testimony and exhibits in a contested case, but it ~~shall is~~ **is** not ~~be necessary~~ **required** to transcribe shorthand notes unless requested for the purpose of appeal, ~~in which event~~ Such transcript shall be requested **in writing and** not more than five (5) **calendar** days after the final decision of the ~~Racing and Gaming~~ Commission and such request shall be accompanied by a ~~tender~~ **payment** of the costs of preparation. Informal disposition may also be made of any contested case by stipulation, agreed settlement, consent order or default.

7.001.10A (1) At hearings held pursuant to Rule 7.001.10 the ~~Racing~~ Commission may admit and give probative effect to evidence that possesses probative value commonly accepted by reasonably prudent persons in the conduct of their affairs. It ~~shall~~ **will** give effect to the rules of privilege recognized by law. It may exclude incompetent, irrelevant, immaterial, and duly repetitious evidence, PROVIDED, that any party to a formal hearing, from which a decision may be appealed to the courts of this state, may request that the ~~Racing~~ Commission be bound by the rules of evidence applicable in District Court by delivering to the ~~Racing~~ Commission at least three (3) days prior to the holding of such hearing a written request therefore, **Such request to must** include the requesting party's agreement to be liable for the payment of costs incurred thereby and upon any appeal or review thereof, including the cost of court reporting services which the requesting party shall procure for the hearing. All costs of a formal hearing shall be paid by the party or parties against whom a final decision is rendered.

(2) A person charged with a rule violation may not be compelled to provide information at a de novo hearing conducted by the ~~Racing~~ Commission but silence by such licensee may be used to draw inferences adverse to the charged

person regarding whether he committed the rule violation with which he is charged.

7.001.10B At hearings held pursuant to Rule 7.001.10 the ~~Racing~~ Commission may administer oaths, issue subpoenas, compel the attendance of witnesses and the production of any papers, books, accounts, documents, and the testimony and cause the depositions of witnesses residing either within or without the state to be taken in the manner prescribed by law for taking depositions in civil actions in the District Court. Any depositions so taken may be used as in civil cases in the District Court. Any party in a contested case shall have the right to obtain ~~from the Commission~~ a subpoena for any witnesses that may be desired at such hearing from the Commission.

7.001.10C At hearings held pursuant to Rule 7.001.10, the evidence, including records, documents, and the like, used by in the possession of the Racing Commission ~~of which it desires to avail itself, shall~~ will be offered and made a part of the record in the case. No other factual information or evidence ~~shall~~ will be considered in the determination of the case. Documentary evidence may be received in the form of copies or excerpts or by incorporation by reference.

7.001.10D At hearings held pursuant to Rule 7.001.10 every party may cross-examine any witness who testifies against him, except that their right of cross-examination does not prevent hearsay testimony and evidence that is otherwise admissible under Rule 7.001.10A. Every party ~~shall~~ will have the right to cross-examine witnesses who testify and ~~shall have the right~~ to submit rebuttal evidence.

7.001.10E At hearings held pursuant to Rule 7.001.10 the ~~Racing~~ Commission may take notice of judicially cognizable facts, ~~and in addition~~ may take notice of general, technical, or scientific facts within its specialized knowledge. Parties ~~shall~~ will be notified either before or during the hearing, or by reference in preliminary reports or otherwise, of the material so noticed. There ~~shall~~ will be afforded an opportunity to contest the facts so noticed. The ~~Racing~~ Commission may utilize its experience, technical competence and specialized knowledge in the evaluation of the evidence presented to it.

7.001.10F At hearings held pursuant to Rule 7.001.10 the ~~Racing~~ Commission may require the submission of briefs to aid it in the determination of any issue at a hearing. Any party desiring to submit such a brief may do so by indicating to the Commission before or during such a hearing and obtaining leave to file such a brief. The time in which such briefs ~~shall~~ may be filed shall be fixed at the time of the Commission's request for such briefs, or upon the granting of a party's request to file.

7.001.10G At hearings held pursuant to Rule 7.001.10 the ~~Racing~~ Commission shall render its final decision stating its findings of fact and conclusions of law pursuant to Chapter 7.001.15 not later than ten (10) days after the hearing in any contested case.

7.001.11 Every decision and order adverse to a party to the proceeding rendered by the ~~Racing~~ Commission in a contested case ~~shall~~ will be in writing or stated in the records and ~~shall~~ will be accompanied by findings of fact and conclusions of law. The findings of fact shall consist of a concise statement of the conclusions upon each contested issue of fact. Parties to the proceeding ~~shall~~ will be notified of the decision and order in writing, in person or by registered or certified mail, return receipt requested. A copy of the decision and order and accompanying findings and conclusions of law ~~shall~~ will be delivered or mailed upon request to each party or the attorney of record. The date of notification shall be the date such party is notified in person or the date mailed notice so received, as evidenced by the return receipt, whichever is applicable. PROVIDED THAT such mailed notice ~~shall~~ will be effective from the date of mailing if sent to the last known address of such party in the possession of the ~~Racing~~ Commission if such mailed notice were returned undelivered for any reason.

In Rule 7.001.08, appeals from contested cases heard by the stewards pursuant to Rules 6.001 and 6.002, notice of the decision and order and the effect of such notice shall be handled in the same fashion prescribed for contested cases under this rule.

7.001.12 Any party desiring a continuance shall, ~~either upon receipt of a notice of hearing or as soon thereafter as possible~~, notify the ~~Racing~~ Commission in writing upon receipt of the notice or within 14 days of receiving said notice, of such desire and shall Notification will set forth the reasons why such a continuance should be granted. ~~Granting of a The discretion to grant a~~ continuance lies solely within the sound discretion of the ~~Racing~~ Commission and ~~shall~~ will be granted only for good cause shown. ~~PROVIDED THAT The Racing Commission may also at any time order continuances on its own motion at any time.~~

7.001.13 The ~~Racing~~ Commission may designate any person or persons to make such investigations, as they deem necessary to assist with the determination of any matter within its jurisdiction. In a contested case, all parties shall receive written notice that such investigation has been ordered by the Commission. Such notice ~~shall~~ will state the name or names of the person or persons designated to conduct such investigation, and a general statement of the nature and purpose of such investigation. Any findings or exhibits resulting from such an investigation may be included and become a part of the evidence on record of any hearing pursuant to Chapter 7.001.10 and 7.001.17. The results ~~shall~~ will be made available to any party upon written request.

7.001.13A The ~~Racing~~ Commission ~~shall~~ will render its final decision in an appeal under Rule 7.001.08 not later than ten (10) calendar days after hearing oral argument in the appeal, not later than fifteen (15) calendar days after submission of briefs in the event there is no oral argument, and not later than twenty (20) calendar days after receiving written request for an appeal in the event no briefs are to be filed.

7.001.14 Any party aggrieved by the final decision of the Commission may request a rehearing within six (6) business days after such party ~~shall have~~ has been notified of the decision of the Commission pursuant to Chapter 7.001.11. Granting of the motion for rehearing ~~lies within the sound~~ is at the sole discretion of the Commission, and the Commission ~~shall~~ will notify such requesting party within six (6) calendar days of the

decision on such motion, PROVIDED THAT the granting of a motion for rehearing ~~shall~~ will not stay the enforcement of the decision of the ~~Racing~~ Commission.

7.001.15 Any party aggrieved by the decision of the ~~Racing~~ Commission after the hearing, rehearing, or denial of a rehearing may appeal to a District Court of the State pursuant to Chapter 84, Article IX, R.R.S., Nebraska 1943, PROVIDED THAT such appeal shall not stay the enforcement of the ~~Racing~~ Commission.

7.001.16 In any hearing pursuant to these rules, the ~~Racing~~ Commission may appoint a hearing examiner, ~~either one member of the Commission or other qualified individual,~~ to conduct such hearing. Such examiner shall make recommendations in writing to the Commission and such recommendations ~~shall~~ become a part of the record of the case pursuant to Chapter 7.001.10C and Chapter 7.001.24.

For purposes of stewards hearings heard on appeal pursuant to Rule 7.001.08, the stewards are designated herein as hearing examiners in the original stewards hearing.

7.001.17 Any party aggrieved by an action of the stewards pursuant to Chapter 6 of these rules may ~~prosecute~~ submit an appeal to the ~~Racing~~ Commission pursuant to Chapter 7.001.02B. ~~which~~ Any appeal must be filed within five (5) calendar days of the date that the penalty was imposed pursuant to Chapter 7. Stewards hearings ~~conducted~~ to consider a decision by an association to exclude a horseracing industry or licensee participant for business judgment reasons pursuant to Rule 6.004 do not constitute hearings in which a party is aggrieved by an action of the stewards; decisions in such hearing are not appealable to the ~~Racing~~ Commission.

7.001.18 Such an appeal from an action of the stewards must be signed by the party ~~prosecuting~~ requesting such appeal and shall set forth such party's reasons for believing ~~said party is~~ they are entitled to relief.

7.001.19 Unless a charged person requests more time to file a brief in an appeal held pursuant to Rule 7.001.08, the ~~Racing~~ Commission ~~shall~~ will set a date for an appeal from a stewards hearing ~~for hearing~~ before the commission not more than thirty (30) calendar days from the time the request for appeal was received. Notice of such hearing ~~shall~~ will be given in accordance with Chapter 7.001.03.

7.001.20 An appeal to the ~~Racing~~ Commission from a penalty imposed by the stewards shall not stay the enforcement or effect of the decision of the stewards, unless otherwise ordered by a court of competent jurisdiction or the Commission.

7.001.21 Except for appeals held pursuant to Rule 7.001.08, the hearings ~~of~~ of all contested cases before the ~~Racing~~ Commission ~~should~~ will be de novo.

7.001.22 Any interested party may petition the ~~Racing~~ Commission at any time to request promulgation, amendment, or repeal of any rule of the Commission, including those procedural rules set forth in this chapter. Such petition ~~shall~~ will set forth a proposed draft of the rules or amendment the petitioner seeks to promulgate or state the exact section of the rules the petitioner desires repealed. In addition, the petitioner ~~shall~~ will set forth reasons for requesting the desired action. The Commission ~~shall~~ will set such

petition for hearing and shall give notice pursuant to Chapter 7.001.03 and Chapter 7.001.06.

7.001.23 Except for appeals held pursuant to Rule 7.001.08, in any hearing before the Commission, any interested person or persons may appear personally or by representative to submit their views orally or in writing. Such written presentations may be forwarded to the Commission prior to the date of hearing.

7.001.24 Any and all writings, testimony, data, exhibits, records, documents, or the like presented to or filed with the Commission shall become the property of the Commission and ~~shall be made~~ made a part of its record if the Commission chooses to avail itself of the same. If such material is so used ~~availed~~, or forms any basis of the final decision of the Commission, it ~~shall~~ will be made a part of the record of the case pursuant to Chapter 7.001.10C.

7.001.25 Any interested person may petition the ~~Racing~~ Commission and request a declaratory ruling with respect to the applicability to any person, property, ~~or~~ state of facts, or any rule or statute enforceable by the Commission. Said petition shall be in writing, signed by the petitioner, and ~~shall~~ set forth the person, property, ~~or~~ state of facts, or any rule or statute enforceable by the Commission. ~~Said petition shall be in writing, signed by the petitioner, and shall set forth the person, property or state of facts upon which the petitioner desires a ruling.~~ The Commission ~~shall~~ will set a time and a place for such hearing and ~~shall~~ give notice pursuant to Chapter 7.001.03.

7.002 SANCTIONS ENFORCEMENT HEARINGS

7.002.01 JURISDICTION

- (1) The Commission or a person designated by the Commission under Rule 7.001.16 ~~shall~~ will hear claims alleging willful, unlawful, and uncompensated seizures of the private property of another or of willful, unlawful, and uncompensated damage or destruction to the private property of another. ~~See Neb. Rev. Stat. Section 2-1245.~~
- (2) A claim of violation may be made by any licensee, by a steward, or by a member of the ~~Racing~~ Commission or its staff.
- (3) A claim of violation may be made against any licensee, steward, or a member of the ~~Racing~~ Commission or its staff.
 - (4) A claim otherwise cognizable by the ~~Racing~~ Commission may be heard only if the violation was committed ~~on the grounds of an association~~ within the licensed racetrack enclosure during the course of a meeting, at a racetrack or place where horses are kept that are eligible, or entered to run at such meeting.

7.002.02 PROCEDURES BEFORE COMMISSION

- (1) A claim of violation must be made in writing, signed by the person alleging the violation, and filed with the ~~Racing~~ Commission within five (5) ~~calendar~~ days, excluding Sundays and state and national holidays, after the alleged violation. The claim must state the time and place of the alleged violation, the name and licensee status of the person who committed the alleged violation, the names of any witnesses to the circumstances constituting the alleged violation, and the particular rule alleged to have been breached. The filed statement must also include sufficient discussion of the alleged violation for the Commission to understand the nature of the claim that the rule willfully was breached.
- a. Except for any specific provision to the contrary in this chapter, the Commission shall treat any claims brought under this chapter as though the claim were a contested case heard de novo by the Commission under Chapter 7.
 - b. In hearings under this chapter, a person claiming to be injured by an alleged violation is not a party. Such person is also not an aggrieved person for purposes of Chapter 7, and the Commission ~~shall~~ will not provide a remedy to such person.

7.002.03 DEFENSE TO CLAIM

In any hearing under this rule it shall be a defense to a claim that the person charged acted in good faith and in the exercise of due care in applying a ~~Racing~~ Commission rule. No fine, suspension, dismissal or any other such penalty may be imposed absent a decision that the person acted with gross negligence or in deliberate disregard of a clearly established rule, statutory, or constitutional right of which a reasonable person would have been aware.

7.002.04 SCOPE OF REVIEW

- (1) With regard to the performance of any discretionary act under the rules, the Commission shall not substitute its judgment for that of the official directly involved.
- (2) In a claim based on a search, entry, or frisk, the fact that no contraband or evidence of rule violation was uncovered is not a sufficient showing that a rule was violated. Any claim that alleges only the failure to find contraband or evidence shall be dismissed without hearing.
- (3) If the Commission concludes that as a matter of law an interpretation of a rule was in error or that there was clear error in the application of a rule, the Commission may issue a ruling providing the interpretation of the rule that is to be followed or proscribing certain conduct undertaken pursuant to that rule.
- (4) In any hearing under this rule, the ~~Racing~~ Commission shall also consider whether a claim was made in willful bad faith or was so frivolous as to demonstrate a claimant's grossly negligent disregard for proper procedure. If the Commission so finds, it may impose against the claimant a fine, license suspension or revocation, or any other penalty it decides is appropriate.

7.002.05 PENALTIES

(1) The Commission under this chapter has the authority to impose any penalty or disciplinary sanction it deems appropriate, including a fine, dismissal or suspension from employment of a Commission employee, and license suspension or revocation.

Chapter 8 - ENGAGEMENTS AND TRANSFER

8.001 If a horse is sold by private ~~treaty~~ or at public auction, the written acknowledgement of both parties is necessary to prove the fact that it was sold with its engagements. When a horse is claimed out of a claiming race, the horse's engagements are included. ~~The sale, under any circumstances, Any sale~~ to a person ruled off or to a disqualified person, ~~shall~~ **will** not give such person the privilege of racing the horse.

8.002 No horse entered in a race may be sold or transferred until after the race in which it is entered has been run, ~~without unless~~ permission **has been granted to do so by** of the stewards. ~~Neither shall a~~ A horse so entered **may not** be transferred to another trainer until after the race in which it is entered has been run, ~~without unless~~ permission **of to do so has been granted by** the stewards.

8.003 When a horse is sold or transferred, the transfer authorization ~~shall~~ **will** be filled out in duplicate by the stewards and filed with the racing secretary and the Commission. The form ~~to~~ **will** be furnished by the Commission.

8.004 Subscriptions and all entries or rights of entry are valid when a horse is sold with its engagements duly transferred, in duly registered partnerships when subscriptions, entries and rights of entries survive in the remaining partners, and when entries under the decedent's subjection have been made before the decedent's death by the transfer of the right of entry.

8.005 Subscriptions and all entries or rights of entry under them become void on the death of a subscriber, except in **the** case of duly registered partnerships, or ~~except if~~ subject to **the a** sanction ~~of from~~ the stewards, ~~when~~ **The** personal representative of an estate ~~shall in writing~~, request **in writing** that the benefits of ~~such, the subscriptions and entries or rights of entry~~ accrue to the estate of the decedent subscribed for the privilege of transfer and ~~shall~~ **will** agree to assume any and all obligations incident to the original entries.

8.006 In case of any transfer of a horse with its engagements, such horse will not be eligible to start in any stakes, unless at the usual time of the running of the stakes, or prior thereto, the transfer of the horse and its engagements ~~shall~~ be exhibited when demanded to the racing secretary.

8.007 No person ~~shall~~ **will** make or receive the transfer of a horse or engagement for avoiding disqualification. ~~(See statute 2-1220.)~~

8.008 When a vendor fails to strike a horse out of an engagement, not sold or transferred with the horse, the purchaser is not entitled to start the horse, or to the stakes, if the horse wins.

8.009 If a horse is sold with its engagements, or any part of them, the seller cannot strike the horse out of any such engagements.

Chapter 9 ENTRIES AND SUBSCRIPTIONS

9.001 ENTRIES AND SUBSCRIPTIONS

9.001.01 When a person is ruled off a course or suspended, every horse owned in whole or in part by said person or under said person's care and control shall be ineligible to be entered or start in any race until said horse has been reinstated, either by the rescinding of its owner's penalty or by its transfer through a bona-fide sale to an ownership acceptable to, and approved by, the stewards or the ~~Nebraska State Racing~~ Commission.

9.001.01A When a person is ruled off a course or suspended, said person shall not be qualified, whether acting as agent or otherwise, to subscribe for or to enter or run any horse in any race either in said person's own name or in that of any other person until the rescinding of such penalty. ~~(See Statute 2-1220.)~~

9.001.02 Horses will keep preference when shipping back and forth from off the grounds, unless it starts at a track outside the State of Nebraska.

9.001.03 No person shall willfully enter, ~~or~~ cause to be entered, or start a horse that said person knows or believes to be ineligible or disqualified.

9.001.04 A horse is ~~shall~~ not ~~be~~ qualified to start in any race unless it has been and continues to be properly entered therein.

9.001.05 For all races, the racing secretary is authorized to receive entries, declarations, and scratches.

9.001.06 Entries, declarations, and scratches shall be made in writing and signed by the owner of the horse, the trainer, ~~or~~ the owner's authorized agent, or a licensed person authorized by the owner or trainer. Each association ~~is to shall~~ will provide blank forms on which entries, declarations, and scratches are to be made.

9.001.07 A signed entry blank shall be prima facie evidence that the contents of the entry blank express the desires and intent of the person making entry.

9.001.08 An entry must be in writing, by telephone, facsimile, or other approved communication device to the racing secretary. The entry must be confirmed in writing ~~should if~~ the stewards or the racing secretary so request. The racing secretary or stewards ~~must~~ will refuse an entry if not satisfied that it reflects the intent of the owner.

9.001.09 ~~No~~ Any person who does not ~~having~~ have an interest in a horse, equal at least to the interest or property of any other one person is not entitled to enter the horse in a race as the owner. ~~(See Statute 2-1220.)~~

9.001.10 Joint subscriptions and entries may be made by any one or more of the owners. However, all of the partners ~~and each of them shall be~~ are jointly and separately liable for all fees and forfeits.

9.001.11 In entering a horse, it must be clearly identified. ~~(See Statute 2-1220.)~~

9.001.12 ~~The racing officials shall have the power to call on any person in whose name a horse is entered to produce proof that the horse entered is not the property either wholly~~

~~or in part of any person who is disqualified, or to produce proof of the extent of said person's interest or property in the horse, and in default of such proof being given to their satisfaction, may declare the horse out of the race. (See Statute 2-1220.)~~ The racing officials have the power to call on any person who has entered a horse in their name to produce proof that the horse they entered is not the property of any person who is disqualified, either in whole or in part. The racing officials may also require proof of the extent of any person's interest or property rights in the horse. If such proof is not given to their satisfaction, the racing officials have the authority to declare the horse out of the race.

9.001.13 No horse shall be allowed to ~~enter or~~ start in any race unless duly registered and named with the Registry Office of the Jockey Club, ~~(New York)~~ and the certificate of registration properly endorsed to the current owner is on file with the racing secretary. (Exceptions may be made if a horse had been shipped to a track for a special race and said horse has been currently racing at another recognized meeting, but only after positive identification had been made.) ~~(See Statute 2-1220.)~~ Quarter Horses must be registered and named with the Registration Office of the American Quarter Horse Association, and the last recorded owner on the registration papers is considered the legal owner. Transfer forms will not be considered when determining ownership, except as specified for claiming under Chapter 13.009.10.

9.001.14 If a horse's name is changed, the new name shall be registered with the Jockey Club, ~~(New York)~~ and no entry ~~will~~ ~~shall~~ be accepted until such time as the new certificate of registration has been issued by the Jockey Club ~~(New York)~~.

9.001.15 No horse will be allowed at a track, and no horse shall be entered or permitted to start, unless a current, valid health certificate showing that said horse has been examined and found to be free from symptoms of any infections or communicable disease, is on file with the racing secretary.

The health certificate is valid when it is made by an accredited veterinarian licensed by the state authority that governs licensing veterinarians in the state where the examination and certificates were made. It is current if it is dated not more than thirty days (30) prior to the date the horse described in the certificate arrives at a Nebraska racetrack for the first time in a calendar year. The health certificate ~~shall~~ will remain valid if a horse is shipped from one Nebraska track to another Nebraska track during the calendar year. Any track may impose a more ~~rigorous~~ restrictive requirement with respect to the time in which a health certificate ~~shall~~ remains valid. A new health certificate ~~is~~ ~~shall be~~ required each time a horse is shipped into Nebraska from outside of the state and each time a horse remains off a Nebraska track for a period exceeding 30 days. The certificate shall include the temperature of the horse at the time ~~he~~ it was examined. The association conducting the racing meeting is responsible for compliance with this rule.

9.001.15A The Commission directs all officials and practicing veterinarians licensed in the State of Nebraska to report all horse injuries and deaths that occur within a licensed racetrack enclosure to the Commission within 24 hours of the death, using the Jockey Club Equine Injury Database form which is available in the Commission and Stewards' office. If neither office is open, the form must be submitted the next available day.

Commented [LH12]: Directive 21-24,

9.001.16 No ~~thoroughbred or quarterhorse~~ maiden over ~~five (5) eight (8)~~ years ~~old of age nor any horse over twelve (12) years of age~~ will be allowed to start in Nebraska. ~~unless special permission to deviate from this rule is requested by an association and approved by the Commission.~~

9.001.16A A maiden ~~five eight (8)~~ years of age ~~or older, to be eligible to enter or start,~~ must have a record of one or more prior starts at a recognized meet ~~to be eligible to enter or start.~~ Any exception to this requirement must be requested by the association and approved by the Commission.

9.001.17 No horse shall be permitted to enter or to start in any race unless ~~he it~~ is in the care of, and the saddling is supervised by, a trainer currently licensed in Nebraska.

9.001.18 No horse shall be permitted to start whose name and true ownership is not registered with the racing secretary. ~~(See Statute 2-1220.)~~

9.001.19 The entry of a horse must be in the name of its true owner. ~~(See Statute 2-1220.)~~

9.001.20 A horse must be eligible to start at the time of starting. ~~(See Chapter 15-003.)~~

9.001.21 No horse involved in a partnership ~~is shall be~~ permitted to enter or start until the rules of the registration of partnerships have been complied with.

9.001.22 A horse will shall not be qualified to be entered, or to start in any race, if owned in completely or in part, or is directly or indirectly ~~if under the management, directly or indirectly~~ of a disqualified person ~~(See Statute 2-1220.)~~

9.001.23 If an entry from any disqualified person or a disqualified horse is received, such entry will shall be void and any money paid for such entry shall be returned if the disqualification is disclosed forty-five (45) minutes before post-time for the race. Otherwise, any such money will shall be paid to the winner.

9.001.24 No disqualified horse will shall be allowed to start in any race.

9.001.25 No entry in any race shall be accepted for a horse owned ~~wholly or in part by,~~ or trained by, a person whose husband or wife is under license suspension at time of such entry. whether owned wholly or in part. ~~except that,~~ If the license of a jockey has been suspended for a routine riding offense, the stewards may waive this rule.

9.001.26 No owner or trainer or other licensee shall enter or start a horse that:

- (1) Is not in sound racing condition.
- (2) Has a trachea-tube in place as a result of a tracheostomy.
- (3) Has been given internally or externally, any narcotic, stimulant, depressant, analgesic, local anesthetic, or drug of any kind or description within twenty-four (24) hours prior to the running of a horse in a race except the permitted use of furosemide in accordance with rule 9.001.30.

- (4) Is blind or has substantially impaired vision in both eyes. A horse that is blind or has substantially impaired vision in one eye must be reported to the racing secretary and the official veterinarian at the meet.

9.001.27 No owner or trainer shall register any horse for racing that has been surgically de-nerved or permanently blocked above the ankle.

9.001.28 No owner or trainer shall enter or start a horse on which a posterior digital (heel nerve) neurectomy has been performed unless all of the following requirements have been met:

- (1) The condition is reported to the racing secretary at the time of registration, or if the procedure is performed after the horse is registered for racing it is so reported to the racing secretary immediately thereafter, and
- (2) The Certificate of Foal Registration has been stamped to clearly and permanently indicate such procedure, and
- (3) The horse has been examined by the official veterinarian and approved to race at the meet, and
- (4) The horse is identified on a list of "HEEL NERVED HORSES" that is maintained by the racing secretary and prominently posted on a bulletin board that is readily accessible to other licensees and the public.

9.001.29 A horse is permitted to race with ~~phenylbutazone~~ one of three non-steroidal anti-inflammatory drugs (NSAIDs) in its system. Phenylbutazone, Flunixin, or Ketoprofen are approved for use pursuant to rule 14.002 and subsections thereafter and must be declared on the entry card at the time of entry. ~~Phenylbutazone~~ An NSAID shall not be administered in any form, or be available for any horse through feed or other substances, within the twenty-four hours prior to the running of a horse in a race. ~~The level of phenylbutazone shall not exceed 5.0 ug/ml in blood or plasma samples taken following a race (re: rule 18.010). The presence of more than one NSAID is not permitted in a horse's system on race day.~~

Commented [HL13]: Directive 15-24 NSAIDs

9.001.30 Furosemide (Salix) ~~is shall be~~ permitted pursuant to rule 14.003 and subsections thereafter for administration to horses for treatment and prevention of exercise induced pulmonary hemorrhage (EIPH) or bleeders. The use of Furosemide must be declared on the entry card at the time of entry.

9.001.31 – Repealed

9.001.32 – Repealed

9.001.33 – Repealed

9.001.34 No horse on the veterinarian's list shall be qualified to be entered, or to start.

9.001.35 If a horse is sold to a disqualified person, said horse's racing engagements should be void as of the date of sale.

9.001.36 No horse ~~is shall be~~ allowed to enter or to start in any race if the owner of that horse is in arrears, except with the approval of the racing secretary or stewards.

9.001.37 ~~No more than two horses of the same ownership or interest~~

~~shall be entered in a purse race and both may start, except:~~

~~(1) When making an entry, the trainer must express a preference.~~

~~In no case may two horses start as an entry even though uncoupled for wagering purposes if it deprives a single entry from starting, however, uncoupled entries shall not be preferred over coupled entries, stakes and added money races excepted. (See Chapter 9.001.39).~~

~~(2) Horses remaining eligible in stakes but eliminated because of these rules will cause a refund of all fees paid for that horse. (See Chapter 16.001.08.)~~

9.001.37 No more than three horses having common ties through ownership or training may be entered in an overnight race, except:

(1) When making entering multiple horses in a race, the trainer must express a preference.

9.001.38 ~~Double entries of the same ownership may not be uncoupled for wagering purposes. However, with permission of the stewards, double entries of separate ownerships and trained by the same trainer, may be uncoupled for wagering purposes.~~

9.001.38 Entries of the same owner or the same trainer may not be uncoupled for wagering purposes without the permission of the Stewards.

9.001.39 If a race is declared off, the racing secretary may split or divide any overnight race which may have closed and cause a new drawing for postpositions.

9.001.40 Entries shall be closed at an advertised time and no entry accepted thereafter. The racing secretary, however, may postpone closing of overnight races.

9.001.41 ~~If the number of entries to any purse race is in excess of the number of horses that may, because of track limitations, be permitted to start~~ due to track limitations, the "starters" for the race and their post positions will shall be determined by lot in the presence of those making the entries. The same methods will shall be employed in determining the starters and postpositions in split races.

9.002 "ALSO ELIGIBLE" LIST

9.002.01 A list of names (number to be determined by the racing secretary) may be drawn from the overflow entries and listed as "also eligible" to start if and when horses originally carded are "scratched". If more than one horse is scratched, postpositions of horses drawing in from the "also eligible" list will shall be determined by lot.

9.002.02 Any horse that has drawn a position in a race and enters again on the next day that entries are taken will shall be termed an "in-today" horse. If the race in which the horse is entered overfills, the horse will shall not be given ~~no~~ any consideration for starting in that race. Stakes races are an exception to this rule. ~~whatsoever, stakes excepted.~~

A horse on the "also eligible" list ~~will shall~~ not be considered as an "in-today" horse until he has actually been given a position in the race.

9.003 "PREFERRED" LIST

9.003.01 The racing secretary shall maintain a list of entered horses eliminated from starting by ~~due to~~ a surplus of entries, and these horses ~~will shall~~ constitute a preferred list and have preference ~~in subsequent races~~. The manner in which the preferred list ~~shall be is~~ maintained and all rules relating thereto must be submitted to the Commission at least 10 days prior to publication in a conditions book and not less than 30 days prior to the commencement of the race meeting.

9.003.02 Entries that have closed ~~will shall~~ be compiled ~~and conspicuously posted without delay within one hour~~ by the Racing Secretary ~~and conspicuously posted~~.

9.003.03 No alteration ~~will shall~~ be made ~~in to~~ any entry after ~~the~~ closing of entries, but ~~an~~ errors may be corrected.

9.003.04 No horse that has been excused from starting on account of sickness or physical disability ~~will shall~~ be allowed to start for a minimum of five (5) calendar days, ~~exclusive not including~~ of the day of scratch. Entry of said horse for its next start must be accompanied by a certificate of fitness from the track veterinarian and be approved by the Stewards.

9.004 PENALTIES AND ALLOWANCES

9.004.01 Penalties and allowances are not cumulative, unless so declared by the conditions of the race, and ~~will shall~~ take effect at the time of starting, ~~except that~~ However, in overnight events, a horse ~~will shall~~ have only the allowance to which it was entitled at the time of entry.

9.004.02 Penalties are obligatory. Allowances are optional as to all or any part thereof, and in overnight events must be claimed at the time of entry.

9.004.03 Allowances to the produce of untried horses shall be claimed before the expiration of the time for naming and shall not be lost by winning after that time.

9.004.04 No horse shall receive allowance of weight nor be relieved from extra weight for having been beaten in one or more races, but this rule ~~will shall~~ not prohibit maiden allowance or allowances to horses that have not won a race within a specified period or a race of specified value.

9.004.05 Failure to claim a weight allowance by oversight or omission is not ~~a cause of for~~ disqualification. Claims of weight allowance to which a horse is not entitled ~~will shall~~ not disqualify ~~the horse~~ unless such incorrect weight is carried in the race. However, a fine may be imposed upon the person claiming ~~an~~ allowance to which a horse is not entitled.

9.004.06 Daily Racing Form and Equibase charts and past performances, and all official or recognized reports, records, and statistics concerning races at recognized meets ~~will shall~~ be considered ~~in determination of~~ ~~when determining~~ eligibility, ~~and~~ penalties, and allowances of weight. The owner and trainer ~~shall be~~ ~~are~~ responsible for eligibility and correct weight

assignment. The owner and trainer ~~shall be~~ **are** responsible for disclosure ~~at or prior to time of entry, of~~ any past performances affecting the eligibility, or penalties or allowances of weight **at or prior to the time of entry**, if such past performances are not disclosed on an official win record that is a part of, or is attached to, the foal registration certificate.

9.004.07 No horse **will** ~~shall~~ incur a weight penalty for placement from which he is disqualified, but a horse placed through the disqualification of another horse **will** ~~shall~~ incur the weight penalties of that placement. No such placement **will** ~~shall~~ make a horse ineligible to a race that has already been run.

9.004.08 When a race is in dispute, both the horse that finished first and any horse claiming the race **will** ~~shall~~ be liable to all penalties attached to the winner of that race until the matter is decided.

9.004.09 Races written to be ~~run~~ **run** under **a** "Scale of Weights or Weight for Age" **will** ~~shall~~ be run under the weights as provided for in the Scale of Weights Chart appearing in this book. (~~See Chapter 20.001.01.~~)

9.004.10 It **is** ~~shall~~ be within the power of the racing secretary to write races either above or below scale as he **or she** may see fit.

Chapter 10 LICENSING AND LICENSEES

10.001 All persons engaged in ~~or employed by those engaged in the~~ racing ~~of horses, or~~ operation of a race meet ~~or employed by those engaged therein, or those individuals~~ operating concessions for or under the authority of any association within the racetrack enclosures, persons employed in mutuels, security, and official positions of responsibility, ~~telewagering facility or~~ stable area of the ~~said~~ association, must be licensed by the ~~Nebraska State Racing Commission,~~ ~~excluding~~ Other persons ~~people~~ whose names appear on the permanent annual payroll of the association, and who are employed within the ~~licensed~~ racetrack enclosure ~~are excluded from this requirement.~~

10.001.01 Each business or organization involved in food and beverage concessions during a race meet of ten (10) or less live racing days will be licensed pursuant to the following procedures:

1. The organization or business running the concession will be required to complete a Concession Operator License.

2. Individual employees or volunteers who work for the concession operator during the race meet must be submitted to the Commission each day. The individuals will be deemed to be licensed as part of the Concession Operator License when their name is submitted. The list of employees will be attached to the Concession Operator License Application.

10.001.02 A person licensed by the Commission as a jockey or veterinarian may not be licensed in another capacity.

Commented [HL14]: Directive 07-24

10.002 Applicants for ~~a~~ license may be called upon to submit satisfactory evidence of financial responsibility. ~~and~~ ~~A~~ After the license has been issued, ~~licensees~~ must maintain a record of financial responsibility during the period for which license is issued.

10.003 The names of ~~license exempt~~ employees ~~who are exempt from licensing will~~ shall be compiled by the association and submitted to the ~~Secretary of the Commission~~ Executive Director. Unlicensed employees may be required to wear a badge indicating they are an employee of the association.

10.004 ~~The Commission may refuse to issue, or renew, a license, or may suspend or revoke a license issued pursuant to the rule, if it shall find that the applicant, or any person who is a partner, agent, employee or associate of the applicant, has been convicted of a crime in any jurisdiction, or is or has been associating or consorting with bookmakers, touts, or persons of similar pursuits, or has personally engaged in similar pursuits, or is financially irresponsible, or has been guilty of or attempted any fraud or misrepresentation in connection with racing, breeding, or otherwise, or has violated or attempted to violate any law with respect to racing in any jurisdiction or any rule, regulation or order of the Commission, or adopted by the Commission, or has been guilty of or engaging in similar, related or like practices. (See Chapter 18.15 through 18.022.)~~ If an applicant for a license has been convicted of a crime in any jurisdiction or has been found guilty of fraud, attempted fraud, or misrepresentation in connection with racing or breeding horses, the Commission may refuse to issue a new license or may choose to suspend or revoke that person's license. This rule also applies to a licensee who has a partner, agent, or employee who has been convicted of a crime in any jurisdiction or has

been found guilty of fraud, attempted fraud, or misrepresentation in connection with racing or breeding horses. These same penalties will be applied to any applicant for a license or licensee if they are or have been associating with bookmakers, touts, or persons engaged in similar pursuits.

10.004.01 To affect the performance of its statutory duty to assure the security, safety, and health conditions at racing meetings, as well as to ensure the integrity of horseracing and to protect against any conduct detrimental to the best interests of horseracing, the Commission may condition the granting of (i) a first-time license, (ii) a license requested by a person who has not held a license for a period of 12 months prior to the new license application, and (iii) a license renewal requested by a horseracing industry participant who was found guilty of any rule violation involving exclusion, suspension, revocation, or other serious penalty as defined by the Commission, and (iv) a license renewal requested by a person who was found guilty of a criminal offense or who, at the time of license application, is charged with a criminal offense upon:

(a) Consent to the unconditional right of the stewards of any licensed meeting or the Commission to permit and direct any person or persons authorized by ~~them~~ ~~or either of them~~, to examine, search, or inspect the personal effects and property of any horseracing industry participant kept on or within the grounds of an association at which a licensed race meeting is held or at other racetracks or places where horses are kept which are eligible to race at said meeting, and to seize any object that may be contraband or evidence indicating a rule violation.

(b) Consent to the unconditional right of the stewards of any licensed meeting or the Commission to permit and direct any person or persons authorized by ~~them~~ ~~or either of them~~, to conduct a search of the person to find contraband or evidence of a rule violation.

(c) Consent to drug and alcohol testing by urinalysis if the person of whom consent is required is a person who has a history of drug or alcohol possession or use as demonstrated by prior rule violation or misdemeanor or felony conviction.

10.005 All applications for license shall be filed with the ~~Executive Secretary of the Nebraska State Racing Commission~~ who ~~shall have~~ has the authority to issue the license, hold the application for further investigation, or refer it to the ~~Commission~~ Executive Director if warranted for approval or denial, for final action.

10.005.01 A temporary license may be issued, pending the outcome of any licensing investigations or Commission decisions.

10.005.02 A probationary license may be issued which may impose reasonable requirements and conditions on the licensee as a condition of receiving or retaining a license. Terms of probation may be determined by the Executive ~~Secretary~~ Director.

10.005.03 The Commission may refuse to issue a license to a person whose spouse holds a license and which ~~in the opinion of the Commission~~ would create a possible conflict of interest.

10.006 The Commission may impose probationary sentences on licensees. Any licensee who ~~by an overt act of commission or omission~~ violates any of the Rules and Regulations of the Commission during the period said licensee is subject to any probationary sentence, shall ~~thereupon have said~~ their license revoked, ~~and shall be referred to the Commission for further action.~~

10.007 LICENSE FEES

10.007.01 ~~The following fees shall be charged by the Nebraska State Racing Commission for licenses issued~~ The Commission shall maintain a schedule of fees for each individual license type. The fee schedule will be posted on the Commission's website. Fees shall not be changed more than once per calendar year. Fee changes shall only be implemented in January of each year, with at least 30 days' notice prior to their effective date.

10.007.02 Payment for a license is due at the time the application is completed and is not refundable if the license is denied for any reason.

(a) Admission Employee.....	15.00	_____
(b) Apprentice Jockey.....	50.00	_____
(c) Assistant Starter.....	20.00	_____
(d) Assistant Trainer.....	40.00	_____
(e) Authorized Agent.....	15.00	_____
(f) Concession Employee.....	15.00	_____
(g) Concession Operator:		
Minimum.....	25.00	_____
Gross sales over \$50,000		
and less than \$200,000.....	50.00	_____
gross sales over \$200,000..	100.00	_____
(h) Custodian (Jockey Room).....	30.00	_____
(i) Duplicate License.....	10.00	_____
(j) Exercise Rider.....	30.00	_____
(k) Family Pass.....	10.00	_____
(l) Groom (Hot Walker).....	15.00	_____
(m) Horsemen's Bookkeeper.....	30.00	_____
(n) Jockey.....	50.00	_____
(o) Jockey Agent.....	25.00	_____
(p) Mutuel Employee.....	20.00	_____
(q) Official.....	30.00	_____
(r) Owner.....	30.00	_____
(s) Owner-Trainer.....	50.00	_____
(t) Partnership.....	15.00	_____
(u) Photo-Finish Operator.....		
less than 25 race days.....	25.00	_____
26-50 race days.....	50.00	_____
more than 50 race days.....	100.00	_____
(v) Plater (horseshoer).....	30.00	_____
(w) Pony Person/Outrider.....	30.00	_____

(x) Security Guard.....	15.00
(y) Stable Foreman.....	40.00
(z) Stable Name.....	50.00
(i) Track Photographer.....	
less than 25 race days.....	25.00
26-50 race days.....	50.00
more than 50 race days.....	100.00
(ii) Trainer.....	40.00
(iii) Valet.....	30.00
(iv) Veterinarian (official).....	0.00
(v) Veterinarian (practicing)	
less than 25 race days.....	25.00
26-50 race days.....	50.00
more than 50 race days.....	100.00
(vi) Veterinary Assistant.....	20.00

10.007.02 .03 A copy of all lease agreements ~~will~~ shall be filed with the ~~Racing~~ Commission office. The fee for each lease agreement shall be \$10.00. Terms of the agreement and/or horses included may be amended without additional fees so long as the lessor and the lessee are the same.

10.008 Every person; whose license is revoked or suspended, or to whom a license has been denied by another Board or Commission with horse racing jurisdiction, may be required to be reinstated by the Board or Commission of the jurisdiction in which the original ruling was made before being eligible to be licensed by the ~~Nebraska State Racing~~ Commission.

10.008.01 Licensees must disclose to any suspensions or revocations from any other jurisdiction to the stewards and the Commission while his or her Nebraska License is in effect no later then seventy-two (72) hours after the ruling is issued.

Commented [HL15]: Revocation directive 09-24

10.009 All licensed personnel ~~must shall carry~~ have their license card with them at all times on their person, and ~~are shall be held~~ responsible for the safekeeping of it. No license ~~shall be~~ is transferable and no duplicate cards ~~will shall~~ be issued except upon payment of a fee of ~~five~~ ten dollars.

Commented [HL16]: directive 06-24

10.010 Any licensed person who allows another to use ~~said~~ their license card or badge for the purpose of transferring any of the benefits pertaining thereto may be suspended, have ~~said~~ their license revoked, or both.

10.011 When the denial of a license has been ordered by the ~~State Racing~~ Commission, the ~~Secretary~~ Executive Director of the Commission shall report the particulars to the applicant and shall further report the matter to the Association of Racing Commissioners International, Inc. giving detailed reasons why the denial was made.

10.012 In case of emergency, a trainer or jockey may be permitted by the Stewards to pursue their respective vocation pending action upon their application; but a jockey or trainer having

been suspended or ruled off and subsequently reinstated after the expiration of said license, will ~~shall~~ not be permitted to pursue said vocation until a license has been granted.

10.013 Every license will ~~shall~~ be issued for ~~not more than one~~ three years and shall expire on December 31st of ~~each~~ the third year as indicated on the license.

10.014 The Commission may deny or revoke a license to any person who has ~~shall have~~ been refused a license by any other ~~State~~ Racing Commission or racing authority; provided, however, that the ~~State~~ Racing Commission or racing authority of each other state extend to the ~~State~~ ~~Racing~~ Commission of Nebraska the reciprocal courtesy to maintain ~~the~~ disciplinary control. The ~~State Racing~~ Commission may deny or revoke any license where the holder thereof has violated the rules and regulations of the Commission or who has falsified the application ~~of or~~ for said license.

10.015 The responsibility of immediately licensing an employee rests with the employer. (~~See Chapter 12.007.02~~)

Chapter 11 JOCKEYS AND APPRENTICE JOCKEYS

11.001 JOCKEYS

11.001.01 Each jockey and apprentice jockey must obtain a license from the Commission.

11.001.02 ~~The license fee shall be as listed in Rule 10.007 for each jockey and apprentice jockey.~~

11.001.03 No person under sixteen (16) years ~~shall~~ will be granted a jockey's license.

11.001.04 No person who has never ridden in a race ~~shall~~ will be granted a license; however, by permission of the Commission and the stewards, a temporary license may be granted for the riding of two races and if approved by the stewards and the Commission, said temporary license may be replaced with a permanent license.

11.001.05 No jockey licensed in Nebraska ~~shall~~ will be the owner or part owner of any racehorse racing in Nebraska ~~unless special permission is granted by the Nebraska State Racing Commission.~~

11.001.06 A jockey shall faithfully fulfill all engagements in respect to racing. Inability to fulfill engagements must be reported to and receive the approval of the stewards.

11.001.07 A jockey may not ride in any race against a starter of their contract employer unless their mount and their contract employer's starter are both in the hands of the same trainer.

11.001.08 In riding a race, a jockey must be neat in appearance. All riders must be dressed in clean jockey costume, cap and jacket of silk, satin or waterproof, white or light breeches, inclement weather clothing approved by the stewards, and top boots. In all races, jockeys must wear approved safety helmets and safety vests, the weight of which shall not be included in the jockey's weight.

~~The safety vest shall weigh no more than two pounds and be designed and manufactured in accordance with standards defined by the British Equestrian Trade Association (BETA) at the time of manufacture.~~

The approved safety vest must comply with one of the following minimum standards or later revisions:

- (a) British Equestrian Trade Association (BETA):2000 Level 1
- (b) Euro Norm (EN) 13158:2000 Level 1
- (c) American Society for Testing and Materials (ASTM) F2681-08 or F1937.
- (d) Shoe and Allied Trade Research Association (SATRA) Jockey Vest Document M6 Issue 3
- (e) Australian Racing Board (ARB) Standard 1.1998

The approved safety helmet must comply with one of the following minimum safety standards or later revisions:

- a. American Society for Testing and Materials (ASTM 1163);

Commented [HL17]: directive 11-24

Commented [HL18]: directive 12-24

- b. European Standards (EN-1384 or PAS-015 or VG1);
- c. Australian/New Zealand Standards (AS/NZ 3838; or
- d. ARB HS 2012); or Snell Equestrian Standard 2001.

An approved safety helmet or a safety vest will not be altered in any manner, nor shall the product marking be removed or defaced.

11.001.08A Unless ~~they~~ he obtains the approval of the stewards prior to leaving the paddock, a jockey may not carry ~~in his hand~~ no any item in their hand ~~of any kind~~ other than a riding crop, ~~whip~~ substitute, or horse's reins until after the finish of the race when ~~he~~ they unsaddles the horse at the placing judge's stand.

11.001.09 ~~Jockeys shall wear a number on their right arm (also on their left arms, if the judges' stand is inside the infield), and it and the saddlecloth number shall correspond to the number of the horse in the official program.~~ Jockeys shall wear an armband and will have a saddlecloth that both show the number of the horse they are riding in the official program. The armband will be worn on the arm of the jockey that will be facing the judges' stand during the race.

11.001.10 Every jockey who is engaged to ride in a race shall report to the jockeys' quarters not less than one hour before post time for the first race. Jockeys ~~shall~~ will then report engagements and overweight, if any, to the clerk of scales, and thereafter shall not leave the room, except to view the races from a point approved by the stewards, or to ride in a race, ~~nor~~ No contact or communication is permitted ~~have any contact or communication~~ with any person outside the jockey room other than an owner or trainer for whom ~~said~~ the jockey is riding, ~~or~~ a racing official, or a representative of the regular news media, unless ~~by~~ permission to do so has been granted by the stewards, until all of said jockey's engagements of the day have been fulfilled. However, the stewards may, in their discretion, permit jockeys engaged for later races to report at a later hour.

11.001.11 All jockeys must pass a physical examination once a year before the commencement of a meeting, affirming their fitness to participate as a jockey. The stewards may require that any jockey be reexamined and may refuse to allow any jockey to ride until such an examination is successfully passed. If a jockey has previously passed such an examination prior to riding at a track in this state, a physical fitness card signed by the examining doctor that shows that date upon which the examination was made must be presented to the Commission.

11.001.12 No jockey shall ~~make a~~ bet on any race, with respect to ~~the~~ any race in which ~~said~~ the jockey is riding, ~~except through or from the owner or trainer of the horse said jockey rides, and then only on that horse to win.~~

11.001.13 An owner or trainer must receive permission from the Stewards to substitute a one jockey for another that was previously engaged, and must pay a double jockey fee to the replacement jockey. The fee to be paid is equal to that earned by the jockey who rode the horse losing mount fee to the rider previously engaged in the event the rider does not obtain another engagement in that race. ~~(See Chapter 11.003.02)~~

11.001.14 A jockey's fee shall be considered earned when the jockey is weighted out by the clerk of scales. The fee shall not be considered earned if the jockey, of his or her own free will, takes

~~off a mount, where injury to the horse or rider is not involved. Any condition or consideration not covered by the above ruling shall be at the discretion of the stewards.~~

11.001.14 A jockey's fee shall be considered earned when the jockey is weighed out by the clerk of scales. In the event an owner or trainer elects to remove a jockey from his or her mount after naming a rider at the time of the draw, the stewards may require a double jockey fee to be paid. The fee to be paid is equal to that earned by the jockey who rode the horse. The fee will not be considered earned when a jockey(s), of their own free will, take themselves off their mounts, where injury to the horse or rider is not involved. Any conditions or considerations not covered by the above rule will be at the discretion of the stewards. All jockey protests must be filed prior to the race.

11.001.15 In a dead heat, the jockeys involved ~~shall~~ **will** divide equally the sum of the fees they would have received individually, if one had one beaten the other or others. Likewise, the owners of the horses involved ~~shall~~ **will** pay their equal share.

11.001.16 A jockey who is under suspension will not be permitted to fulfill any engagements except as provided for by these rules. A jockey under suspension in any other state will not be permitted to ride in Nebraska during such suspension.

11.001.16A Immediately prior to the start of a race meet, the stewards appointed for that meet ~~shall~~ **will** designate the stakes, futurities, or futurity trials or other races in which a jockey will be permitted to compete, notwithstanding the fact that such jockey is under suspension for ten (10) or fewer days ~~or less~~ for a riding infraction at the time the designated race is to be run.

11.001.16B Official rulings for riding infractions of ten or fewer days ~~or less~~ ~~shall~~ state, "The term of this suspension shall not prohibit participation in designated races".

11.001.16C A listing of designated races ~~shall~~ **will** be posted in the jockeys' room and any other such place deemed appropriate by the stewards.

11.001.16D A suspended jockey must be named at time of entry to participate in any designated race.

11.001.16E ~~A day in which a jockey participated in one designated race while on suspension shall count as a suspension day.~~

When a jockey rides in a designated race, the board of stewards who originally imposed the suspension will designate the day to serve the additional suspension.

11.001.16F This rule shall apply only to riding infractions involving suspension of ten or fewer days ~~or less~~ and ~~shall~~ **will** not apply to any other type of violation or suspension.

11.001.17 The suspension of a jockey for an offense not involving fraud shall begin on the second day after the ruling, unless otherwise ordered by the stewards. A suspension for fraud shall begin immediately after the ruling.

11.001.18 A jockey, whose license is temporarily suspended, may be permitted to exercise or gallop horses during the morning hours and to lodge on the grounds of the association at night ~~if~~ if lodging on the grounds of the licensed racetrack enclosure is approved by the association.

11.001.19 A forfeiture must be paid by the jockey personally and any other person paying it shall be subject to punishment.

11.001.22 20 Jockeys may have one agent and no more. Engagements to ride shall be made by themselves or their agent. The one making the engagements ~~shall~~ will be held responsible for the proper maintenance of an engagement book. ~~(See Chapter 11.003.04.)~~

11.001.21 No jockey ~~shall~~ will have an attendant other than those provided by the association.

11.001.22 Employers retaining the same jockey have precedence according to priority of the retainers as specified in the contracts.

11.002 APPRENTICE JOCKEYS

11.002.01 An applicant may be prohibited from riding until the stewards or the Commission has sufficient opportunity (not to exceed 14 days) to verify the applicant's previous riding experience.

11.002.02 The conditions of an apprentice jockey license do not apply to quarter horse racing. A jockey's performances in quarter horse racing do not apply to the conditions of an apprentice jockey license.

11.002.03 An applicant with an approved apprentice certificate may be licensed as an apprentice jockey.

11.002.04 An apprentice certificate may be obtained from the stewards on a form provided by the Commission. A person shall not receive more than one apprentice certificate. In case of emergencies, a copy of the original may be obtained from the Commission where it was issued.

11.002.05 An apprentice jockey may claim the following weight allowances in all overnight races except stakes and handicaps: An apprentice jockey may ride with a five (5) pound weight allowance beginning with the apprentice jockey's first mount and for one (1) full year from the date of the apprentice jockey's fifth (5th) winning mount. If after riding one (1) full year from the date of the fifth (5th) winning mount, the apprentice jockey has not ridden forty (40) winners, the applicable weight allowance ~~shall~~ will continue for one (1) more year from the date of the fifth (5th) winning mount, or until the fortieth (40th) winner, whichever comes first. In no event may a weight allowance be claimed for more than two (2) years from the date of the fifth (5th) winning mount, unless an extension has been granted.

11.002.06 The Commission may extend the weight allowance of an apprentice jockey when, in the discretion of the commission, an apprentice jockey is unable to continue to riding due to: physical disability; military service; attendance in an institution of secondary or higher education; restriction on racing; or other valid reasons.

To qualify for an extension, an apprentice jockey ~~will~~ ~~shall have to be~~ ~~been~~ rendered unable to ride for a period of not less than seven (7) consecutive days during the period in which the apprentice was entitled to an apprentice weight allowance. Under exceptional circumstances, total days lost collectively may be given consideration. The commission currently licensing the apprentice jockey ~~shall~~ ~~will~~ have the authority to grant an extension to an eligible applicant, but only after the apprentice has produced documentation on the approved form that follows, verifying time lost as defined by this regulation. An apprentice may petition one of the jurisdictions in which he or she is licensed and riding for an extension of the time for claiming apprentice weight allowances, and the apprentice ~~shall~~ ~~will~~ be bound by the decision of the jurisdiction so petitioned.

11.002.07 The conditions set forth in Sec. V, Subsec. A shall also apply.

11.003 JOCKEY AGENTS

11.003.01 Jockey agents must obtain a license and notify the Stewards and Racing Secretary of all changes in riders represented. The Board of Stewards shall maintain a current list of jockey agents and riders represented.

11.003.02 The stewards may require engagement slips be used; when used, they must include signatures of owner or trainer and jockey or jockey's agent.

11.003.03 ~~A jockey agent may handle engagements for one ~~two~~ jockey's and one apprentice. An agent shall not make or assist in making of any engagements for a jockey other than those the agent is licensed to represent.~~ A jockey agent may represent ~~two~~ ~~three~~ jockeys and one apprentice jockey with the approval of the stewards.

11.003.04 If any jockey agent gives up the making of engagements for any rider the agent ~~shall~~ ~~will~~ immediately notify the stewards, the Commission, the racing secretary, and the agent shall also turn over to the stewards a list of any unfilled engagements that may have been made for that rider.

11.003.05 Jockey agents ~~shall~~ ~~will~~ not be licensed as owners or trainers, nor ~~shall they~~ be allowed in the paddock at any time, except by special permission from the stewards.

11.003.06 A jockey agent shall not engage in the practice commonly known as "touting", for the purpose of influencing any person; in the making of a wager on the result of any race.

11.003.07 When an owner or trainer engages the services of a jockey through a jockey agent, the stewards may require all jockey agents to furnish the owner or trainer with a ticket specifying thereon whether or not said owner or trainer has first or second call on the services of the jockey. Such calls must be declared at the time of entry.

11.003.08 No person other than an owner, trainer, jockey agent, or authorized agent of an owner in good standing shall make engagements for an apprentice jockey or jockey. ~~However,~~ ~~A~~ jockey not represented by an agent may make his or her own engagements.

11.003.09 Jockey agents will be called upon to explain rival claims for any mount or for any rider and inability to satisfy the stewards that the rival claim arose through honest bona fide error shall be considered a falsification of records.

11.003.10 Conflicting claims for the services of a jockey ~~shall~~ will be decided by the stewards.

11.003.11 Any agent who falsifies said record ~~shall~~ will be suspended by the stewards and said agent's case referred to the Commission.

11.004 NAMING OF RIDERS

11.004.01 Jockeys ~~shall~~ will be named ~~not~~ later than entry time of the day of the race.

11.004.02 Any subsequent change of a jockey must be sanctioned by the Stewards and ~~must~~ be promptly and publicly posted and announced.

11.004.03 Any jockey, having given a call personally or through an agent, who fails to fulfill such engagements may not accept another mount or be assigned by the Steward to another mount in that race.

11.004.04 In races where a jockey is named on more than one horse drawn in a race, the jockey agent or the jockey must specify the horse the jockey will ride. A jockey may have a second call on horses on the "also eligible" list.

11.005 JOCKEY MOUNT FEES

PURSE		WINNING MOUNT	SECOND	THIRD	UNPLACED
499 & Under	27	19	17		16
500 - \$599	30	20	17		16
\$600 - \$699	36	22	17		16
\$700 - \$999	10%	25	22		20
\$1000 - \$1499	10%	30	25		22
\$1500 - \$1999	10%	35	30		28
\$2000 - \$3499	10%	45	35		33
\$3500 - \$4999	10%	55	45		35
\$5000 - \$9999	10%	65	50	40	
\$10,000 - \$14,999	10%	5% place purse	5% show purse	45	
\$15,000 - \$24,999	10%	5% place purse	5% show purse	50	
\$25,000 - \$49,999	10%	5% place purse	5% show purse	60	
\$50,000 - \$99,999	10%	5% place purse	5% show purse	75	
\$100,000 & Up	10%	5% place purse	5% show purse	100	

<u>PURSE</u>	<u>WINNING MOUNT</u>	<u>SECOND</u>	<u>THIRD</u>	<u>UNPLACED</u>
<u>\$0.00-\$4999</u>	<u>10%</u>	<u>\$85.00</u>	<u>\$70.00</u>	<u>\$65.00</u>
<u>5000-\$9999</u>	<u>10%</u>	<u>\$95.00</u>	<u>\$75.00</u>	<u>\$70.00</u>
<u>\$10,000-\$14,999</u>	<u>10%</u>	<u>5%</u>	<u>\$100.00</u>	<u>\$85.00</u>
<u>\$15,000-\$24,999</u>	<u>10%</u>	<u>5%</u>	<u>5%</u>	<u>\$95.00</u>
<u>\$25,000-\$49,999</u>	<u>10%</u>	<u>5%</u>	<u>5%</u>	<u>\$100.00</u>
<u>\$50,000-\$99,999</u>	<u>10%</u>	<u>5%</u>	<u>5%</u>	<u>\$100.00</u>
<u>\$100,000 & Up</u>	<u>10%</u>	<u>5%</u>	<u>5%</u>	<u>\$120.00</u>

Commented [HL19]: Directive 2-24

11.005.02 ~~No person shall give to any jockey or anyone on behalf of any jockey, nor shall any jockey or anyone on behalf of any jockey accept, any money, or other compensation for such jockey's service in connection with the running of a race, except: the jockey mount fees as set forth in Chapter 11.005.01 and/or payments pursuant to a written contract on file with and approved by the Nebraska State Racing Commission, and wagers placed on behalf of a jockey pursuant to rule 11.001.12.~~ No money or other compensation shall be given to any jockey or to anyone to accept on behalf of a jockey for service in connection with the running of a race other than the jockey mount fees as set forth in this chapter, and/or payments pursuant to a written contract on file that has been approved by the Commission.

Chapter 12 OWNERS-TRAINERS

12.001 OWNERS-TRAINERS

12.001.01 Each owner must obtain a license from the Commission and ~~shall~~ will have foal certificates submitted to the racing secretary.

12.001.02 All owners and trainers of horses and their stable employees are subject to the laws of Nebraska and the rules promulgated by ~~it's~~ the Commission immediately upon acceptance and occupancy of stabling accommodations from or approved by an association or upon making entry to run on its track. Said owners, trainers and stable employees shall abide by ~~said~~ laws and rules and accept the decision of the stewards on any and all questions, subject to their right of appeal to the Commission. (~~See Chapter 7.001. See Statutes Chapter 2, Article 12.~~)

12.001.03 If any owner changes trainers, said owner must secure permission of the stewards, and notify the racing secretary and cause the new trainer to sign said owners' registration.

12.001.04 No owner ~~shall~~ will employ a jockey for the purpose of preventing that jockey from riding in any race.

12.001.05 No owner ~~shall~~ will accept, directly or indirectly, any bribe, gift or gratuity in any form that might influence the result of any race, or tend to do so.

12.001.06 An owner or said owner's trainer ~~shall~~ will see to it that a report is made promptly to the racing secretary or to the track veterinarian of any and all sicknesses of their horses.

12.002 AUTHORIZED AGENTS

12.002.01 Each authorized agent must obtain a license from the ~~Racing~~ Commission.

12.002.02 Application for license must be filed for each owner represented.

12.002.03 A written instrument signed by the owner must accompany the application and ~~shall~~ clearly set forth among the delegated powers whether or not said agent is empowered to collect money from the association and the owner's signature must be acknowledged before a notary public.

12.002.04 If the written instrument is a power of attorney, it shall be filed permanently with the ~~Racing~~ Commission, attached to the regular application form.

12.002.05 Any changes must be in writing and filed as ~~above~~ provided.

12.002.06 The term of the license is for three years and shall expire December 31st ~~of each year~~ at the end of the three-year period, unless the agent's appointment is revoked by the owner, or the license is revoked by the ~~Racing~~ Commission prior ~~thereto~~ to the end of the license term.

12.002.07 Owner's revocations must be in writing, sworn to before a notary public and filed with the ~~Racing~~ Commission.

12.003 JOINT OWNERSHIP

12.003.01 If more than four (4) individual persons own interests in a horse or horses, through a partnership, ~~or~~ corporation, ~~or~~ syndication, or other joint venture, then such individual persons may designate a member of the partnership, corporation, syndicate, or other joint venture to represent the entire ownership thereof and be responsible for such horse or horses as the licensed owner ~~thereof~~.

12.003.02 Designation of one owner to represent the entire joint venture must be signed by each person having a 5% or greater interest in any horse or horses to be raced, 'by the chief executive officer of any corporation involved, and by the general partner of any limited partnership involved.

12.003.03 Partnerships, or corporations, or syndications, or other joint ventures in which more than four (4) individual persons own interests must apply for a stable name license.

12.003.04 Each individual having a minimum of a 5% interest in the horse or horses to be raced ~~may~~ must apply for an individual owner's license.

12.003.05 The Commission may deny, suspend, or revoke the license of any owner whose interest is qualified or limited by rights or interests held or controlled by an individual person who would be ineligible to be licensed as an owner.

12.003.06 In case of an emergency, the Commission may accept a temporary application for an owner's license and/or stable name license. In such cases, all individual persons owning interest in the horse or horses ~~shall~~ will be clearly identified to the satisfaction of the Commission. In such case, it will be at the discretion of the Commission as to whether such horses will be allowed to start.

12.003.07 Owners must complete all licensing requirements within 14 days of receiving a temporary license.

12.003.078 Individuals owning less than a 5% interest in any horse or horses owned by a joint venture will not be licensed as owners, however; a complete list of the names and addresses of such persons ~~shall~~ must be provided to the Commission when requested.

12.004 LESSEES

~~**12.004.01** A lessee is a person and/or persons who have leased a horse for racing purposes. A lessee must be licensed as an owner.~~

12.005 ~~005~~ PARTNERSHIPS

12.005.01 Each and every partnership, except husband and wife, must be registered with the Commission on forms furnished by the Commission and must include payment of the applicable fee, at which time a license may be issued allowing such partnership to function on the tracks of Nebraska.

12.005.02 An authorized agent must be appointed to represent a partnership in all matters and only he or she ~~shall~~ is permitted to withdraw money or sign claims for said partnerships, unless

all partners sign such withdrawals or claims. A notarized instrument must be signed by all members of a partnership in the appointment of an authorized agent.

12.005.03 Partnership papers shall, among other things, set for the following:

12.005.03A The name and address of every person having any interest in the horse or horses involved.

12.005.03B The relative proportions of such interests.

12.005.03C To whom the winnings are payable.

12.005.03D In whose name the horse or horses shall run.

12.005.03E With whom the power of entry and declaration rests.

12.005.03F The terms of any contingency, lease or any other arrangement. (See Statute 2-1220.)

12.005.04 All partnership papers must be signed by all parties or by their authorized agent.

12.005.05 The part owner of any horse cannot assign his or her share or any part of it, without the written consent of the other partners, ~~and the said~~ written consent ~~to~~ must be ~~lodged with~~ submitted to the ~~Racing~~ Commission and the racing secretary. (~~See Statute 2-1220.~~)

12.005.06 An alteration in a recorded partnership registration, ~~to be effective~~, must be reported in writing to the Commission and signed by all the partners for it to be effective.

12.005.07 All parties to a partnership, and each of them, shall be jointly and severally liable for all stakes, forfeits and other obligations.

12.006 STABLE NAMES

12.006.01 All stable names ~~shall be cleared with the office of the Association of Racing Commissioners International, Inc. and~~ must be ~~duly~~ registered with the ~~Racing~~ Commission.

12.006.01A All names used ~~that do not revealing~~ the actual identity or identities of the owner or owners ~~shall~~ will be considered a "Stable Name".

12.006.01B ~~In~~ When applying to race under a stable name, the applicant must disclose the identity or the identities behind the stable name. If a partnership is involved in the identity behind a stable name, the rules covering partnerships must be complied with ~~in~~ detail.

12.006.01C Changes in the identities of owners or partners must be reported prior to entry and be approved by the Commission.

12.006.01D At any time, a person who has been registered under a stable name may cancel it after said person has given written notarized notice to the ~~Racing~~ Commission.

12.006.01E A person cannot register a stable name that has been registered by any other person. ~~with an association conducting a recognized meeting or the Jockey Club (New York) or with another racing authority.~~

12.006.01F A person may not register a stable name that is the real name of any owner of racehorses, nor one that is the real or stable name of any prominent person not owning racehorses.

12.006.01G A trainer, who is a licensed owner or part owner, may use a stable name as owner or part owner, ~~providing~~ if he or she is the trainer for the stable name owner. However, no trainer may be licensed as a trainer other than in his or her legal name.

12.006.01H A stable name shall be plainly distinguishable from that of another duly registered as a stable name. When appearing on the program, the stable name must be accompanied by the legal name of the owner. If the stable name has more than one owner, one legal name of an owner must appear followed by the term "et al".

12.006.01I A corporate name ~~shall~~ will be considered as a stable name for the purpose of these rules, but the ~~Racing~~ Commission reserves the right to refuse any corporation the privileges of registering a stable name or racing as a corporation.

12.006.01J No stable name shall be used for advertising purposes.

12.006.01K If more than one (1) person races with a stable name registered as the owner, an authorized agent ~~shall~~ will be appointed and said agent ~~shall~~ will transact all business. (See Statute 2-1220.)

12.007 TRAINERS

12.007.01 Each trainer must obtain a license from the ~~Racing~~ Commission. The trainer ~~shall~~ list all the names of owners or part owners of all horses they train on the application for ~~said~~ this license ~~all the names of owners or part owners of all horses trained~~ unless this requirement is waived or modified by the Commission.

12.007.02 No trainer shall harbor, ~~on the grounds of an association,~~ engage, or employ any unlicensed person within the licensed racetrack enclosure. The Commission may require each trainer to register ~~in their office~~ every person employed by that trainer.

12.007.03 ~~No trainer of racehorses shall register under a stable name nor shall practice said profession except under his or her own legal name. (See Statute 2-1220.)~~ Racehorse trainers shall not register under a stable name or work as a trainer under any name other than their legal name.

12.007.04 The stewards may permit a trainer to act pending action on said application for license but under no circumstances shall said trainer's name appear on the program as trainer nor shall he or she enter the paddock prior to a race until such license ~~shall have~~ has been issued.

12.007.05 SUBSTITUTE TRAINERS

12.007.05A If a trainer is absent for more than five days from ~~his/her~~ their responsibility as a licensed trainer, or if the trainer is absent on a day in which the trainer has a horse in a race, the owner shall obtain another licensed trainer to substitute.

12.007.05B A substitute trainer or assistant trainer ~~shall~~ must accept responsibility for the horses in writing, and this must be approved by the stewards.

12.007.05C ~~A~~ The substitute ~~trainer~~ or assistant trainer and the absent trainer ~~shall be~~ are jointly responsible as absolute insurers of the condition of their horses entered in an official workout or race pursuant to rules Chapter 18.010 through 18.011.03B.

12.007.06 A licensed trainer may represent the owner in the matter of entries, declarations, ~~and~~ scratches, and the employment of jockeys, but ~~shall~~ will not be allowed to withdraw any money from the association either in his or her own name or that of an owner. ~~nor may said~~ A licensed trainer also may not create contract obligations against the account of any owner or part owner unless he or she is the authorized agent of said owner or part owner and has a license ~~having been~~ issued by the ~~Nebraska Racing~~ Commission as such.

12.007.07 A trainer ~~shall~~ must have his or her horse in the paddock at the time appointed.

12.007.08 If, for any reason, the trainer of a horse is not or cannot be present at the time of collection of urine or saliva, it shall be deemed by the Commission that the person actually in custody of the horse is duly authorized to witness the taking and sealing of the specimen, and has the trainer's authority to sign as witness to such action. ~~(See Chapter 14.002.07)~~

12.007.09 A trainer, assistant trainer or approved substitute shall attend ~~to~~ and be present to supervise the saddling of a horse in the paddock.

12.007.10 A trainer ~~shall be~~ is responsible for the condition of a horse trained by him or her.

12.007.11 Each trainer shall register ~~with the Racing Secretary~~ all the horses in his or her charge with the Racing Secretary. The trainer must provide giving the name, age, sex, breeding, and ownership of each horse. Any horse stabled on the grounds of the association, occupying a stall not assigned to that horse, or under the jurisdiction of the association without having been ~~so~~ registered, ~~or occupying a stall not assigned for said horse unless by special permission will be cause for~~ subject to disciplinary action, unless special permission has been granted by the association or racing secretary.

12.007.12 Any alteration in the sex of a horse must be reported and noted by the trainer immediately to the racing secretary or horse identification office ~~immediately~~, and that office must note the same on the foal certificate.

12.007.13 A trainer shall not care for or supervise any horse owned, in whole or part, by a jockey, ~~without making it known to the stewards. (See Statute 2-1220.)~~

12.007.14 A trainer shall not care for or supervise any horse owned in whole or in part, by a disqualified person. ~~(See Statute 2-1220.)~~

12.007.15 No trainer shall accept, ~~directly or indirectly,~~ any bribe, gift, or gratuity in any form, either directly or indirectly, which might influence the result of any race or which would ~~tend to do so~~ have the appearance of doing so.

12.007.16 No trainer shall move or permit to be moved; any horse or horses in his or her care; from the grounds of an association without permission from the racing secretary or the stewards.

12.007.17 No trainer shall employ a jockey for the purpose of preventing said jockey from riding in any race.

12.007.18 A trainer ~~shall see to it~~ responsible for making that a report is made promptly to the racing secretary or the track veterinarian of any and all sicknesses of his or her horses immediately upon diagnosis.

12.007.19 A trainer's license shall allow a trainer to perform the occupations of groom, plater, and pony person with respect to horses in his or her stable. If performing in such occupations for another stable, a trainer must obtain an appropriate occupational license. A trainer acting as an exercise rider must obtain an occupational license as an exercise rider. The license fee for a trainer/exercise rider ~~shall~~ will be waived if they exercise only horses in his or her stable.

12.007.20 A trainer may hire a licensed assistant trainer with the approval of the Stewards. However, the trainer and the assistant trainer are both subject to all of the ~~responsibility~~ responsibilities imposed upon a trainer pursuant to these ~~rules adopted by the Nebraska Racing Commission.~~

Chapter 13 - RACING OFFICIALS

13.001 RACING OFFICIALS

13.001.01 At least thirty (30) days prior to the first day of a race meeting, the Association shall submit ~~in writing to the Racing Commission~~ the names of all racing officials engaged for the meeting in writing to the Commission; ~~and no~~ No racing official ~~shall will~~ be qualified to act until they have been approved and licensed by the ~~Racing Commission~~. ~~With approval of the Racing Commission, in~~ In the event of illness or incapacitation of any ~~such~~ approved racing official, the Association may appoint a substitute after obtaining approval from the Commission. (See Chapter 3.001.03)

13.001.02 Any official or any other person ~~who accepts conditions of employment with~~ employed by an association in this State, and is licensed by the ~~Nebraska State Racing Commission~~, must first obtain permission from the association and the Commission to leave or quit their employment while a race meeting is in progress or their license will be subject to suspension. ~~who leaves such employment while a race meeting is in progress, without first obtaining permission from the association and the Nebraska Racing Commission shall be~~ subject to suspension.

13.001.03 The officials of a race meeting are as follows: three (3) stewards, to be known as the board of stewards, one of which will be the state steward; three (3) placing judges; one gate judge; clerk of scales; starter; handicappers; timers; paddock judges; identifier; veterinarian; racing secretary; Mutuel manager, and custodian of the jockey room.

Each race meeting must have the following officials: three stewards, to be known as the board of stewards. One of the three stewards must be the state steward. There must also be three placing judges; one gate judge when requested by the Commission or Board of Stewards; a clerk of scales; starter(s); handicapper(s); timers; paddock judges; an identifier; at least one veterinarian, a racing secretary, a mutuel manager, and a custodian of the jockey room.

13.001.04

13.001.04A No person ~~shall will~~ be considered for approval by the Commission, as an official, unless such person is a professional racing official with a reputation of good character and ability or has indicated a desire to become a professional racing official and is in possession of sufficient experience ~~and/or has a special aptitude~~ for such a position.

13.001.04B Except as provided for in this rule, the board of stewards at each race meet ~~shall will~~ include stewards who have been fully accredited by courses and training approved by the Association of Racing Commissioners International, ~~which shall include no less than:~~

- a) ~~one accredited stewards by December 31, 1994~~
- b) ~~two.....by December 31, 1995~~
- c) ~~all.....by December 31, 1996~~

A temporary exception to these requirements may be approved by the commission in cases of extraordinary and unavoidable circumstances. An acceptable plan for meeting

the requirements concerning steward accreditation must be approved by the commission concurrent with any approval of a temporary exception.

This ~~shall~~ **does** not preclude appointment of deputy stewards pursuant to rules 13.011.12 through 13.011.19, nor shall it require such deputies to be fully accredited by Racing Commissioners International.

13.001.05 One (1) of the stewards for each race meeting shall be named by the ~~Nebraska State Racing~~ Commission.

13.001.06 ~~No association shall employ or accept the services of any person as an official or in any other capacity who is the owner, trainer of, or who has any financial interest in horses registered for racing at their race meeting. (See Chapter 2.001.14) (See Statute 2-1220.)~~ An association may not employ or accept the services of any person, in any capacity, who is the owner, trainer, or who has any financial interest in a horse or horses registered to race at their race meeting.

13.001.07 ~~No one either interested in the result of a race, because of ownership of any horse entered, or of his sire or dam, or because of bets or otherwise, shall act as a racing official in respect to that race. (See Statute 2-1220.)~~ No one with an interest in the result of a race because of ownership of a horse entered in that race, of his sire or dam, or due to betting/wagering, shall act as a racing official in respect to that race.

13.001.08 No ~~such~~ racing official or **their** assistants shall wager money or ~~any~~ other chattel of value on the result of any race at the meeting.

13.001.09 No ~~such~~ racing official or **their** assistants shall accept, directly or indirectly, any gratuity, reward, or favor in connection with racing at the meeting.

13.001.10 No ~~such~~ racing official or **their** assistants shall ~~at the meeting,~~ directly or indirectly buy or sell any contract upon any jockey or apprentice jockey at the race meeting.

13.001.11 No ~~such~~ racing official or **their** assistants shall write or solicit horse insurance at the meeting.

13.001.11A- 12 ~~It shall be~~ **is** the duty of the state steward to adjust the number of valets and check with the Mutuel manager, to make certain post parades and regular programs run on time or as close as deemed practical.

13.001.12 13 Each racing official and **their** assistants shall report ~~to the stewards~~ all observed violations of the rules to the stewards.

13.002 CLERK OF SCALES

(See Chapter 4 Equipment and Chapter 20 Weights.)

13.002.01 The clerk of scales ~~shall~~ **will** weigh all jockeys out and in ~~and shall check lip tattoos.~~

13.002.02 The clerk of scales ~~shall~~ will record any over-weight jockey, ~~or~~ any change of jockey, weight, or racing colors; ~~as compared-~~ if there are discrepancies with those stated on the official program and shall ~~promptly~~ immediately supply the racing officials and the track announcer with all pertinent changes.

13.002.03 The clerk of scales ~~shall~~ will immediately ~~promptly~~ report to the stewards any infraction of the rules with respect to weight, weighing, or riding equipment to the stewards.

13.002.04 The clerk of scales shall maintain and deliver ~~to the horsemen's bookkeeper after each race,~~ a record of the weights carried by each horse in each race, together with the name of each horse's jockey and overweight carried by any jockey, to the horsemen's bookkeeper at the end of each race. The record ~~shall~~ will also reveal the post time of each race, running time of race, the amount of purse and its division, the placing of the first five (5) horses as revealed by the report of the placing judges, and the amounts of fees collected or charged. All rulings made by the stewards and the original signed claim, if any, ~~shall~~ will be attached to and become a part of ~~said~~ the record.

13.002.05 All jockeys taking part in a race must present themselves to be weighed out by the clerk of scales ~~not no~~ less than twenty (20) minutes before the time fixed for the race (~~the~~ The horse in each instance ~~being~~ must be specified to the clerk of scales). Jockeys shall present themselves to be weighed in by the clerk of scales ~~promptly at~~ immediately following the conclusion of the race. (~~See Chapter 17.002.05 and Chapter 20.003.01 through 20.003.08.~~)

13.002.06 After the jockeys have been weighed in and found to have carried the correct weight, the clerk of scales ~~shall~~ will ~~so~~ notify the stewards. (~~See Chapter 17.002.05 and Chapter 20.003.07~~)

13.003 IDENTIFIER

13.003.01 ~~It shall be~~ is the duty of the official identifier to check and identify all contestants for each and every race, and to ~~have all horses properly identified~~ identify each horse, either by digital Tattoo identification, or by lip brand tattoo, ~~keeping a record of all identifying marks on solid colored horses and horses starting for the first time according to the published record of the "Chart Books" of the Daily Racing Form and official records of the AQHA.~~

13.003.02 The official identifier shall confirm the digital tattoo of the horse with a scanner and an electronic tablet, or check the tattoo brands on all horses that have been tattooed for positive identification. For horses without a digital tattoo, ~~The~~ the trainer or other designated handler of each horse shall visibly display the lip tattoo to the identifier. If the identifier encounters a horse too unruly to check the lip tattoo, the stewards shall be notified.

13.003.02A No horse ~~shall~~ will be allowed to race unless it has been lip tattooed or digitally tattooed. For good cause, the stewards may waive this requirement if the horse is otherwise properly identified. However, the horse shall be tattooed thereafter within such time ~~as~~ set by the stewards.

13.003.03 Any person attempting to establish the identity of a horse, or his ownership, shall be held ~~to account, the same~~ as accountable as the owner, and ~~shall~~ will be subject to the same penalty in case of fraud or attempted fraud.

13.004 JOCKEY ROOM CUSTODIAN

13.004.01 It ~~shall be~~ is the duty of the jockey room custodian to ~~see to it that~~ maintain order, decorum, and cleanliness ~~are maintained~~ in the jockey and scale rooms.

13.004.02 The custodian ~~shall~~ will assist the clerk of the scales.

13.004.03 The custodian ~~shall~~ will ~~see to it that no~~ not allow any person, other than the racing officials, the Racing Commission or its representatives, and the necessary jockey room attendants ~~is to be~~ admitted to the jockey room on a day of racing without expressed permission of the stewards for each time of entry.

13.004.04 The custodian of the jockey room may permit the assistant starters to use the jockey room for the purpose of changing clothes prior to post time and following the running of the last race. However, they shall not be permitted in the jockey room between forty-five (45) minutes before post time for the first race and the finish of the last race unless they are also working as valets with the approval of the board of stewards.

13.004.05 The custodian ~~shall~~ will oversee the care and storage of all racing colors.

13.004.06 The custodian ~~shall~~ will oversee the jockey attendants and arrange their rotation among jockeys in the matter of weighing out.

13.004.07 ~~The custodian shall see to it that no jockey attendant not approved by the stewards and licensed by the Nebraska State Racing Commission is permitted to assist any jockey at any time.~~ Any jockey attendant that is not approved by the stewards and licensed by the Commission is not permitted to assist any jockey at any time.

13.004.08 The custodian ~~shall~~ will report to the stewards any irregularities that occur.

13.004.09 The custodian ~~shall~~ will see to it that jockeys are neat in appearance and attire in keeping with the rules when they leave the rooms to ride in a race.

13.005 MUTUEL MANAGER (See Chapter 23.001-20)

13.006 PADDOCK JUDGE

13.006.01 The paddock judge ~~shall~~ will exclude from the paddock ~~in the interest of public safety, all of those persons who have no immediate business with the horses entered, except the members of the Commission, its Commission staff, and special representatives and those having special permission from the Commission or association.~~

13.006.02 The paddock judge ~~shall~~ will keep a record of all equipment carried by all horses in all races under his or her jurisdiction, ~~permitting no change in equipment not authorized by the stewards.~~ No change in equipment is permitted unless authorized by the stewards.

13.006.03 The paddock judge ~~shall~~ will require, ~~in every race, the plater in attendance in the paddock to see to it that all horses are properly shod. The paddock judge shall report immediately to the stewards the findings of the plater~~ immediately to the stewards.

13.006.04 The paddock judge ~~shall~~ **will** report any irregularities to the stewards.

13.006.05 The paddock judge may permit a horse to be led to the post by a properly licensed pony person.

13.007 PATROL JUDGE

13.007.01 ~~General Authority~~ The patrol judge, ~~when utilized~~, is responsible for observing the race and reporting information concerning the race to the stewards. If the track's video replay system is deemed adequate, use of patrol judges is optional.

13.007.02 ~~Gate Judge~~ Each track ~~shall~~ **may** employ a gate judge whose duties ~~shall~~ **may** include being present at the starting gate ~~just~~ prior to the running of each race to observe and report any violations of the rules to the stewards, and to otherwise assist the stewards as they may so order.

13.008 PLACING JUDGE

13.008.01 ~~General Authority~~ ~~the~~ The placing judges and/or Board of Stewards ~~shall~~ **will** determine the order of finish in a race as the horses pass the finish line, and ~~shall~~ **will** display the results on the totalisator board.

13.008.02 ~~Photo Finish~~ In the event the placing judges and/or Board of Stewards request a photo of the finish, the photo finish sign ~~shall~~ **will** be posted on the totalisator board.

Following their review of the photo finish filmstrip, the placing judges and/or stewards ~~shall~~ **will**, determine the exact order of finish for all horses participating in the race, and ~~shall~~ **will** immediately post the numbers of the first four finishers on the totalisator board.

In the event a photo was requested, the placing judges and/or Board of Stewards ~~shall~~ **will** cause a photographic print of said finish to be produced. The finish photograph ~~shall~~ **will**, when needed, be used by the placing judges and/or stewards as an aid in determining the correct order of finish.

~~Upon determination of the correct order of finish of a race in which the placing judges and/or stewards have utilized a photographic print to determine the first four finishers, the placing judges and/or stewards shall cause prints of said photograph to be displayed publicly in the grandstand and clubhouse areas of the racetrack~~

13.008.03 ~~Dead Heats~~ In the event the placing judges and/or Board of Stewards determine that two or more horses finished the race simultaneously and cannot be separated as to their order of finish, a dead heat ~~shall~~ **will** be declared.

In the event one or more of the first four finishers of a race are involved in a dead heat, the placing judges and/or Board of Stewards ~~shall~~ **will** post the dead heat sign on the totalisator board and cause the numbers of the horse or horses involved to blink on the totalisator board.

13.009 RACING SECRETARY AND HANDICAPPER

13.009.01 The racing secretary shall discharge all duties of said office expressed, or implied, as required by the rules. All local entry and scratch rules ~~shall~~ will be submitted to the Commission to determine if any conflicts exist between such rules and the Nebraska Rules of Racing.

13.009.02 ~~It shall be~~ is the duty of the racing secretary to assign to applicants such stabling as deemed proper. The racing secretary and the stewards ~~shall~~ will settle any and all conflicting claims for stable privileges.

13.009.03 ~~It shall be~~ is the duty of the racing secretary to maintain an accurate record of all races won and ~~provide such records for notation in~~ cause same to be attached to the Jockey Club records certificate.

13.009.04 The racing secretary ~~shall~~ will compile an official program for each racing day, which shall state the time fixed for the first race and give the names of the horses that are to run in each of the races of the day.

13.009.05 The program shall indicate the order in which each race is to be run, the purse, conditions, distance of each, the owner, trainer, and jockey on each horse, each owner's racing colors, the weights assigned to each horse, his number and post position, color, sex, age and breeding. The program may show other pertinent data, subject to approval of the Commission.

13.009.06 The racing secretary ~~shall~~ will file a report of the following with the Commission within 30 days after the end of each live race meet.

13.009.06A Race days

13.009.06A1 Number of race days scheduled

13.009.06A2 Number of race days (one or more races)

13.009.06A3 Number of race days canceled (no races)

13.009.06B All races - number of races run

13.009.06C All races - purse money paid

13.009.06C1 Nomination, sustaining, entry, and start fees paid by horse owners

13.009.06C2 Purse money added by sponsors

13.009.06C3 Purse supplements paid for Nebraska-bred horses

13.009.06C4 Total purse money

13.009.06D Two-Year-Old Races

13.009.06D1 Number of two-year-old races run

13.009.06D2 Nomination, sustaining, entry, and start fees paid by horse owners

13.009.06D3 Purse money added by sponsors

13.009.06D4 Purse supplements paid for Nebraska-bred horses

13.009.06D5 Total purse money

13.009.06E Three-Year-Old Races

13.009.06E1 Number of three-year-old races run

13.009.06E2 Nomination, sustaining, entry, and start fees paid by horse owners

13.009.06E3 Purse money added by sponsors

13.009.06E4 Purse supplements paid for Nebraska-bred horses

- 13.009.06E5 Total purse money
- 13.009.06F Stakes Races - Total
 - 13.009.06F1 Number of stakes races run
 - 13.009.06F2 Nomination, sustaining, entry, and start fees paid by horse owners
 - 13.009.06F3 Purse money added by sponsors
 - 13.009.06F4 Purse supplements for paid for Nebraska-bred horses
 - 13.009.06F5 Total purse money
- 13.009.06G Stakes Races List - List each Stakes Races and provide the following for each race:
 - 13.009.06G1 Nomination, sustaining, entry, and start fees paid by horse owners
 - 13.009.06G2 Purse money added by sponsors
 - 13.009.06G3 Purse supplements paid for Nebraska-bred horses
 - 13.009.06G4 Total purse money
- 13.009.06H Nebraska-bred Races
 - 13.009.06H1 Number of Nebraska-bred races run
 - 13.009.06H2 Nomination, sustaining, entry, and start fees paid by horse owners
 - 13.009.06H3 Purse money added by sponsors
 - 13.009.06H4 Nebraska-bred purse supplements
 - 13.009.06H5 Total purse money

13.009.07 The racing secretary ~~shall~~ will receive all entries and declarations, and they or the equestrians' bookkeeper may receive all stakes, entrance monies, fees (including jockey's fee), purchase money in claiming races and all other money that can properly come into his or her possession as agent for the association for which he or she is acting. (~~See Chapter 3.001.08, 11.001.13, 11.001.14, 11.005.01, 15.006, 16.001, 16.004.03~~)

13.009.08 The ~~racing secretary~~ Horsemen's bookkeeper ~~shall~~ will pay over, when due, all monies collected to such persons as may be entitled to receive it.

13.009.09 All ownership in a horse, except a trainer's percentage of the winnings, ~~shall~~ will be filed with the racing secretary, before the horse ~~shall~~ starts, and ~~as also shall~~ every change in ownership thereafter during the meeting.

13.009.10 The Jockey Club registration certificate or AQHA registration certificate for all horses entered in claiming races must be in the possession of the racing secretary. When ownership changes as a result of a claim, the racing secretary shall cause the Jockey Club registration certificate to be properly endorsed prior to the transfer to the new owner's file. Photo static copies may be used only in the event that the original certificate has been forwarded to the Jockey Club for correction as determined by the track identifier. When a Quarter horse is claimed, the racing secretary ~~shall~~ will collect a transfer fee from the claimant that shall be forwarded to the AQHA together with the registration certificate, a written report of the race showing the date of the race, and the name and address of the person claiming the horse. Upon receipt of such fee, certificate and report, the AQHA shall make the transfer without report signed by the record owner. A photo static copy of the original papers and transfer will be retained by the racing secretary in the claimed horse's folder, allowing the claimed horse to be raced at that meeting until the original papers have been returned by the AQHA.

13.009.11 The Racing Secretary ~~shall~~ has have the right to withdraw or change any unclosed race. However, any race appearing in the condition book, unless contrary to the rules of racing, ~~shall~~ will be given a reasonable opportunity to fill as it was written before being withdrawn or changed.

13.009.12 The racing secretary ~~shall~~ will, each morning, as soon as the entries have been closed and compiled, and the declarations have been made and approved by the stewards, post a list thereof of entries in a conspicuous place in the racing office each morning as soon as the entries have been closed and compiled and approved by the stewards. Any newspaper desiring the same information ~~shall~~ will also be furnished a copy.

13.009.12A ~~A copy of the overnight entries marked in such a way as to reveal the starters and eliminate all declarations shall will be prepared and delivered to the Mutuel manager at once.~~ Overnight entries will be marked in such a way so as to reveal the starters and eliminate all declarations. This list will be prepared and delivered to the Mutuel manager immediately after the list being created.

13.009.13 The handicapper, who may be the racing secretary, ~~shall~~ will assign the weights to be carried by each horse in a handicap.

13.009.14 ~~In case of omission, through error, of the name or weight of a horse duly entered, the omission shall be rectified by the handicapper, with permission of the stewards.~~ In the event of an omission of the name or weight of a horse that is duly entered in a race, the omission will be rectified by the handicapper only if given permission by the stewards and only if the omission was due to an error.

13.010 STARTER AND ASSISTANT STARTERS

13.010.01 Only the starter or a deputy approved by the starter, ~~and by the stewards~~, and the Commission may start a race.

13.010.01A ~~In case~~ the event of an emergency, a starter may be appointed by the stewards.

13.010.01B Such emergency shall not exist for more than three (3) racing days without Commission approval.

13.010.02 The starter ~~shall~~ will give all orders and take all measures necessary to insure a fair start.

13.010.03 The starter's decisions as to the validity of a start and as to whether or not a horse was locked in the gate ~~shall be~~ are final.

13.010.04 The starter may appoint assistants subject to the approval of the stewards. Unless approved by the Stewards due to a temporary emergency, no assistant starter shall be a person owning or having any interest in any horse eligible to race at the meeting, nor any person having an interest in the result of any race, or be or have been the employee of any such person during the progress of the meeting. ~~(See Chapter 13.004.04)~~

13.010.05 No person shall give to any starter or assistant starter, nor shall any starter or assistant starter receive money, anything of value, or other compensation for such starter's or assistant starter's services in connection with the running of any race or races. No starter, nor assistant starter, ~~shall~~ will either directly or indirectly bet on any race or engage in any betting transaction nor have any interest in any horse. This rule has no application to salaries received from associations. ~~See Chapter 18.002 and 18.003)~~

13.010.06 In ~~case~~ the event the alignment of the horses at the post is delayed, the starter may permit jockeys to dismount and their mounts to be attended.

13.010.07 ~~If after reaching the starting post, a horse is so badly injured as to make it impractical or impossible for him to run in a race, the starter or official veterinarian may with the approval of the steward's excuse that horse. If a horse is excused, the start must be delayed until the Mutuel department is notified and a change of "odds" is made.~~

If a horse is so badly injured after reaching the starting post that it is impractical or impossible for it to run in the race, the starter or official veterinarian may excuse that horse from the race with the approval of the stewards. If a horse is excused under these circumstances, the start must be delayed until the Mutuel department is notified, and a change of "odds" can be entered.

13.010.08 The starter is required to load horses into the starting gate in order of post position except in cases of emergency or by prior permission of the stewards.

13.010.09 No horse or horses may be started from outside the gate except as provided in Chapter 13.009.10.

13.010.10 If the starter or assistants are unable ~~after reasonable efforts~~, to place a horse in the gate for a satisfactory start after reasonable efforts have been made, or if the horse is mean or unruly, the starter may order that horse placed outside the gate, one length behind the starting line. Said horse ~~shall~~ will be denied the right of future entry until reinstated by the starter or the stewards.

13.010.11 The starter ~~shall~~ will maintain a Starter's list, and all horses ~~shall~~ will be schooled at or in the starting gate, if and when required, under the personal supervision of the starter or assistant starters.

13.010.12 Only the starter or stewards ~~shall~~ have the authority to designate the horses that shall constitute the starter's list.

13.010.13 The starter ~~shall~~ will file a copy of the starter's list with the racing secretary. Said list must be prominently displayed.

13.010.14 The starter ~~shall~~ will report to the racing secretary as soon as a horse on the starter's list has been schooled sufficiently to be permitted to start.

13.010.15 A horse will not be eligible to start until the starter orders the name stricken from the starter's list.

13.010.16 The starter may penalize a jockey for disobedience ~~of~~ to orders or for attempting an unfair advantage before the "start".

13.010.17 The starter's authority to penalize ceases at "off-time". All infractions noted by said starter after "off-time" should be reported immediately to the stewards.

13.010.18 The starter ~~shall~~ **will** report ~~in writing~~ to the stewards and to the racing secretary all penalties which said starter has imposed **in writing**, and no penalties, ~~so reported~~, shall be modified other than by the authority of the ~~Racing~~ Commission.

13.010.19 Neither the starter nor the assistant starters shall mistreat or use abusive language to a jockey. Violators are subject to disciplinary action by the stewards.

13.010.20 The starter's ~~approval of the starting ability~~ **must approve** of all two-year olds **ability to start** ~~must be obtained~~ before it is permitted to start. The starter must state whether ~~whip a riding crop~~ and/or blinkers were used in schooling **the horse**.

13.010.21 ~~Likewise, the~~ **The** starter's approval must be obtained for all older horses that have never started at a recognized meeting **before any horse will be permitted to start**.

13.010.22 A false start is void; and the horses ~~shall~~ **will** be started again as soon as practical. Any horse running the course from a false start may be excused from the true race by the stewards.

13.010.23 If a horse is locked in the gate, the starter shall immediately notify the stewards, who in turn, ~~shall~~ **must** immediately notify the manager of the pari-mutuel department. The starter ~~shall~~ **will** be the sole judge of what horse or horses are prevented from starting in a race ~~through due to a~~ failure of gates to opening. ~~(See Chapter 23.001.11(3).)~~

13.011 STEWARDS

13.011.01 The stewards ~~shall~~ have the power to interpret the rules and to decide all questions not specifically covered **therein**, ~~by them~~ ~~(See Statute 2-1203.)~~

13.011.02 In matters pertaining to racing, the order of the stewards supersedes the orders of the officers and directors of the association. ~~(See Statute 2-1203.)~~

13.011.03 The stewards ~~shall~~ have the power and ~~it shall be their~~ **the** duty to regulate and govern the conduct of all racing officials, ~~and of all~~ owners, trainers, jockeys, grooms and other persons attendant upon horses before, during, and after races, unless the power and duty is vested in the ~~Racing~~ Commission. ~~(See Statute 2-1203.)~~

13.011.04 In the performance of **their** duty, the stewards ~~shall~~ have control over, and unrestricted access to, all stands, weighing rooms, ~~and~~ jockey rooms, enclosures, and other places in use for the meeting **within the licensed racetrack enclosure**.

13.011.05 All entries and declarations ~~shall be~~ **are** under the supervision of the stewards and no declaration shall be made without their permission.

13.011.06 All questions pertaining to ~~which their~~ authority ~~extends shall be determined by a majority vote~~ of the stewards **will be referred to the Commission for clarification**.

13.011.07 ~~The stewards have the power to punish at their discretion any person subject to their control either by suspension of the privilege of attending the races during the meeting or by suspension from acting or riding during the meeting plus ten (10) days, and if they consider necessary any further punishment, they shall so report to the Nebraska State Racing Commission.~~

The stewards' period of authority shall commence 10 days prior to the beginning of each meeting and terminate with the completion of their business pertaining to the race meeting.

13.011.08 The stewards are vested with the power to determine the extent of disqualification in case of fouls. They may place the offending horse behind such horses as in their judgment it interfered with, or they may place it last.

13.011.09 The stewards may demand proof that a horse neither is disqualified in any particular, nor entered or owned, in whole or in part, by a disqualified person, or trained, in whole or in part, by a disqualified person. In default of proof, satisfactory to them, the stewards may declare the horse disqualified.

13.011.10 The stewards may postpone a race. ~~from race day to race day until a dark or non-racing day intervenes.~~

13.011.11 The stewards ~~shall~~ have the power to examine or cause to be examined ~~at any time,~~ any horse stabled within the licensed racetrack enclosure ~~on the association grounds,~~ or in stabling approved by the association outside of the licensed racetrack enclosure.

13.011.12 The three (3) stewards must be on duty during race time, which ~~shall~~ means from one (1) hour before post time for the first race of the day and until after the last race of the day has been made official.

13.011.13 At least one (1) of the stewards, or a deputy, shall be on duty; thirty (30) minutes prior to scratch time each morning, until after the drawing of post positions.

13.011.14 A steward may appoint his or her own deputy at any time.

13.011.15 If there is only one (1) steward present at race time, said steward ~~shall~~ will appoint two (2) other qualified persons to act with him or her as steward's pro tem.

13.011.16 If only two (2) stewards are present at race time, they ~~shall by agreement,~~ appoint a deputy to fill in for the absent steward, ~~providing~~ provided the ~~such~~ absent steward has not already appointed his or her own deputy.

13.011.17 If none of the stewards are ~~is~~ present at race time, the racing secretary ~~shall~~ will appoint three (3) qualified persons to act as stewards pro tem.

13.011.18 Appointments of any deputy ~~or deputies~~ for a steward ~~or stewards~~ shall will be reported immediately to the ~~racing~~ commission.

13.011.19 ~~There shall be three (3) stewards (no more, no less) acting during the running of each race. (See Chapter 13.001.03)~~

13.011.20 ~~19~~ When a vacancy occurs among the racing officials, other than the stewards, prior to post time of the first race of the day, or when a vacancy occurs after the racing of the day has started, the stewards shall immediately fill the vacancy. The appointment shall be effective only for the day, unless the association fails to fill the vacancy on the following day and notifies the stewards of its action not less than one hour before the post time of the first race of the day.

In the event a racing official other than a steward is absent, the stewards must immediately fill the vacancy prior to post time of the first race of the day. If the absence occurs after the racing has started for the day, the vacancy must be filled by the stewards immediately. The appointment for any vacancy is for one day only. If the vacancy continues past the first day, the association must either fill the vacancy or notify the stewards they have not filled the vacancy as soon as possible, but not less than one hour before the post time of the first race of the day so the stewards can appoint someone to fill the vacancy.

13.011.21 ~~20~~ Such appointments to fill a vacancy shall be reported immediately to the Racing Commission.

13.011.22 The stewards ~~shall~~ will take notice of any ~~questionable~~ conduct that may reflect unfavorably on racing with or without complaint thereof.

13.011.23 The stewards may substitute a jockey of their selection on any horse.

13.011.24 The stewards may place any horse in the temporary charge of a trainer of their selection.

13.011.25 ~~It shall be~~ is the duty of the stewards to see to it that horses arrive at the starting post as nearly as practical at the advertised time. (See Chapter 17.001.04)

13.011.26 In case of accident or casualty ~~to~~ of a horse before the start of the race or "off-time", the stewards may excuse said horse.

13.011.26A The stewards must investigate every protest and every complaint as soon as practicable, and a decision must be rendered for each circumstance. ~~promptly~~, and render a decision in every protest and in every complaint properly made to them. All complaints and protests will be reported to the Commission, along with the report rendered by the Stewards. (See Rules of Protest.)

13.011.26B ~~The stewards shall report all protests and complaints to the Racing Commission as soon as received by them, and shall make a prompt report to said Racing Commission of their decision.~~

13.011.26C ~~B~~ The stewards shall ~~before the close of each day file with the Racing Commission, a signed report of any and all infractions of the Rules coming under their observance for that day with the commission; and shall file with the Racing and Gaming Commission any and all rulings or infractions or otherwise, as soon as said rulings are made.~~

13.012 TIMER

13.012.01 There shall be one (1) or more timers. They ~~shall~~ determine the official time of each race.

13.012.02 When and if an electric timing device is used; the races ~~shall~~ will also be timed in the usual manner by the timers. Any electrical timing device used must be approved by the Commission.

13.012.03 The time ~~shall~~ will be announced and/or displayed at once.

13.012.04 A report of the time of each race ~~shall~~ will be made to the clerk of scales for the reports maintained by said Clerk.

13.013 OFFICIAL VETERINARIAN

13.013.01 The Commission ~~shall~~ will employ an official veterinarian ~~in good standing~~ who is licensed to practice under the laws of the State of Nebraska.

13.013.01A The Commission ~~shall~~ will appoint a deputy official veterinarian for meets that cannot be served by the official veterinarian due to concurrent or overlapping race dates.

13.013.01B The Commission shall employ a supervisor ~~and/or drug testing and test barn assistants,~~ to work in the test barn to gather and secure specimens of urine and blood from horses designated for testing by the stewards or the commission. These individuals will report to the official veterinarian. ~~who shall to the official veterinarian, for the purpose of securing specimens of urine and/or blood from any horses designated by the stewards or the Commission.~~

13.013.02 – Repealed

13.013.03 The official veterinarian ~~shall~~ will be present in the paddock to observe all horses before a race, ~~shall~~ observe all horses after the finish of a race, and ~~shall~~ perform such other duties as prescribed ~~from time to time~~ by the stewards or the Commission.

13.013.04 The official veterinarian ~~shall be~~ is responsible for ~~charged with the responsibility of receiving and securing such specimens of saliva, urine and/or blood or any other specimens from any horse or horses designated by the stewards or by the Nebraska State Racing Commission and shall will maintain records for identification of such any specimens as shall be required by the Commission.~~

13.013.05 The official veterinarian ~~shall be charged with the responsibility of~~ is responsible for ~~securing the proper signatures, as may be required by the Commission, of from witnesses to the taking of specimens and the ultimate and sealing of specimens, for prior to delivery to the official chemist, of it.~~

13.013.06 The official veterinarian ~~shall be~~ is charged with the responsibility of responsible for ~~the~~ delivery or shipment of all specimens to the official chemist.

13.013.07 The official veterinarian ~~shall be~~ is charged with the responsibility of responsible for properly instructing assistants in the performance of their duties.

13.013.08 The official veterinarian must present himself or herself at the office of the racing secretary and/or stewards prior to scratch time each racing day at a time designated by the stewards, to inspect any horses and report on their condition as may be requested by the racing secretary or stewards.

13.013.09 A horse may be ~~destroyed~~ euthanized at any place ~~on the grounds of an Association~~ within the licensed racetrack enclosure as determined by the official veterinarian. In ~~destroying~~ euthanizing a horse, the official veterinarian shall use a needle. ~~(No horse shall be shot).~~

13.013.10 The official veterinarian does not have the authority to scratch a horse but ~~shall~~ must report ~~to the stewards~~ his or her opinion of a horse's condition and recommendations relative to scratching to the stewards.

13.013.11 An Official Veterinarian may administer phenylbutazone or furosemide in accordance with all applicable rules in the event it is not possible for a trainer to obtain such treatment from a licensed practicing veterinarian. Any such treatment shall be preceded by the written authorization of the Board of Stewards and ~~shall~~ will be followed by a complete written report by the Official Veterinarian of all circumstances as to why the treatment ~~could not have been~~ was not obtained from a practicing veterinarian.

Any such treatment shall be preceded by payment of a fee to compensate the commission for the cost of treatment and the expense of preparation of the required report to be prepared by the Official Veterinarian.

13.013.12 No official veterinarian nor any of the official veterinarian's assistants shall be permitted to wager on the outcome of any race run that is subject to the jurisdiction of the commission.

13.014 COMPLAINTS AGAINST OFFICIALS

13.014.01 A complaint against a steward or other racing official must be in writing and signed by the complainant, and submitted to the Commission.

13.014.02 Any steward or other racing official may be held responsible for the actions of their assistants.

Chapter 14 EQUINE VETERINARY PRACTICES, HEALTH, AND MEDICATION

14.001 PRACTICING VETERINARIANS

14.001.01 Every veterinarian who examines or treats a horse at a licensed racetrack enclosure during a live race meeting ~~registered for racing at the Racing Secretary's office, at a licensed meeting then in progress,~~ must be licensed by the Nebraska Racing Commission. This rule applies only to horses registered at the racing secretary's office to race at the live meet that is in progress.

14.001.02 All veterinarians shall ~~make~~ reports on each horse examined or treated to the Commission. ~~concerning each horse examined or treated;~~ The report must include treatment information, including each any prescription written; and any drugs, medicines, or vitamins provided for ~~administration by~~ trainers or owners to administer. Reports ~~shall must~~ be ~~made~~ submitted to the State Veterinarian ~~to the Commission~~ no later than 2 p.m. the following race day., Reports must be in writing, on form prescribed and provided by the Commission. Forms will be available in hard copy or electronically. ~~A signed copy of the veterinarian's own record may serve as the veterinarian's official report, or the report may be submitted on forms provided by the Commission~~

14.001.02A The veterinarian's report shall include the following:

- (1) Name of each horse examined or treated
- (2) Owner and/or trainer of the horse
- (3) Name and amount of all drugs, medicines, or vitamins administered;
- (4) Time and method of administration
- (5) Veterinarian's signature - Written or Electronic

14.001.02B If drugs, medicines, or vitamins are prescribed, or provided by the veterinarian, to be administered by the owner or trainer, the report shall specify the:

- (1) Name of the owner or trainer
- (2) Name of the horse(s) for which the prescription is provided
- (3) Name of the drug, medication, or vitamin; and time(s) for and other instructions concerning administration

14.001.02C Veterinarian reports shall be provided beginning not later than the first day that entries are taken. Reports must also include horses that are entered and draw into a race that were treated or administered drugs, medications, or vitamins or for which drugs, medications, or vitamins have been provided or prescribed for use by the trainer, during the fourteen day period prior to the race, if the treatment or administration occurred prior to the date that for which daily submission of veterinarian reports is required.

14.001.02D ~~Except in the case of their submission as evidence in hearings before the stewards or the Commission, the veterinarian's reports shall be~~ is are confidential and available only to the official veterinarian and designated Commission staff ~~unless reports are needed as evidence in a hearing before the stewards or the Commission.~~

Copies of the applicable portions of veterinarian's reports ~~shall~~ will be provided to the owner or trainer of a horse at the request of the owner or trainer.

~~14.001.02E The penalty for falsification of reports, or errors or omissions, failure to submit reports, or late reports shall be established by the Commission or stewards after review of pertinent facts and information.~~

The Commission will establish penalties for the falsification of reports, errors and omissions thereon, and failure to submit or late submission of reports.

14.001.03 Any drugs, medications, or vitamins provided by a veterinarian for use by a trainer on any horses that are stabled within the licensed racetrack enclosure on the grounds of the association, or that are registered to race there, shall comply with the following requirements:

- (1) All allowable medications must have a prescription label which is securely attached to the medication container and clearly ascribed to show the following:
 - (a) The name, address, and telephone number of the pharmacy or veterinarian dispensing the medication;
 - (b) The prescription number when dispensed by a pharmacy;
 - (c) The date the prescription was filled;
 - (d) The name of the prescribing veterinarian;
 - (e) The name of the horse for whom the medication is prescribed;
 - (f) The name of the trainer or owner of the horse for whom the product was dispensed;
 - (g) The dose, dosage, route of administration, and duration of treatment of the prescribed product;
 - (h) The name, active ingredient, quantity prescribed, expiration date (if applicable), beyond use date (if applicable), and lot number (if applicable); and
 - (i) Any cautionary statements associated with the medication, and any applicable withdrawal time.
- (2) The use or possession of an expired medication is a violation of this rule. Expired medication will be confiscated.
- (3) Any medication that has a label that is missing, is illegible, has been tampered with or altered, or in any other way does not comply with this section shall be considered a violation of these rules and is subject to confiscation.
- (4) Any licensee that voluntarily surrenders any non-compliant medication shall not be considered to be in violation of the medication rules described in this section. A surrender shall not be deemed voluntary after a licensee has been advised and refused to surrender, or when an investigatory search has commenced.

~~be in containers clearly labeled to identify the substance provided, the quantity provided, the date on which it was provided, the horse or horses for which it is provided, and instructions concerning administration.~~

14.001.04 Veterinarians practicing veterinary medicine on a race track where a race meeting is in progress or imminent, shall use one time disposable needles and ~~shall~~ dispose of them in accordance with accepted biohazard disposal practices, an approved manner.

14.001.05 Any illness or unusual symptoms of illness shown by a horse shall be immediately reported ~~by the trainer or attending veterinarian~~ to the official track veterinarian or the stewards by the trainer or attending veterinarian.

14.001.06 Except in cases of extreme emergency, all practicing veterinarians must get permission from the official track veterinarian ~~prior to before~~ medicating a horse ~~if it is~~ within 24 hours of ~~the~~ first post time on a day ~~it that~~ horse is entered to race. In cases of ~~medication of a horse in~~ extreme emergency, the official track veterinarian and the stewards shall be immediately advised of the circumstances necessitating such treatment and of the medication administered. The permission requirement is waived for the authorized administration of furosemide. Practicing veterinarians shall not have pre-race contact with an entered horse on race day except for the administration of furosemide pursuant to rule 14.003 and subsections thereafter unless approved by the official veterinarian.

14.001.07 In case of ~~any~~ illness or unusual symptoms in a horse which might be or are deemed contagious ~~in fact or possibility~~, the board of stewards are empowered to employ, ~~at the expense of the association~~, a board of three veterinarians, ~~licensed by the State of Nebraska~~, for the purpose of diagnosis, observation and/or treatment at the expense of the association. These veterinarians must be licensed by the State of Nebraska. The decision of ~~such the~~ board ~~with reference as~~ to the necessity of isolating any horse shall be binding upon the trainer and owner thereof.

14.001.07A The reasonable cost and expense of isolation, including keep and medical care, ~~shall will~~ be borne by the owner or trainer of the horse during the period of isolation.

14.001.07B In the event of the positive diagnosis of infectious disease, the horse so diagnosed shall remain isolated and quarantined for such period as the board may determine.

14.001.07C No horse shall be removed from quarantine without permission of the stewards.

14.001.08 ~~No horse shall be destroyed on the grounds of an association until it has been observed by the official veterinarian. (See Chapter 17.002.07).~~

Horses humanely euthanized within a licensed racetrack enclosure shall be reported to the Board of Stewards or official veterinarian and Racing Secretary within 24 hours of the event.

- 1) the burden of reporting lies with the veterinarian who performs the procedure.
- 2) The veterinarian will complete the Jockey Club Equine Injury Database form and file with the Board of Stewards or the Official veterinarian.

14.001.09 Practicing Veterinarians Conflict of Interest:

14.001.09A Restrictions on Wagering: A practicing veterinarian shall not wager on the outcome of any race if the practicing veterinarian has treated a horse participating in that race within the past 30 days.

14.001.09B Horse Ownership: A practicing veterinarian shall not have any ownership or other financial or beneficial interest in any horse registered for racing at a race meet where they are licensed by the ~~Racing~~ Commission as a practicing veterinarian. This restriction shall not extend to any breeder awards earned pursuant to Neb.Rev.Stat. § 2-1207, 2-1207A, and 2-1213(1).

14.002 NON-STEROIDAL ANTI-INFLAMMATORY DRUGS (NSAIDs)

Commented [HL20]: directive 15-24

14.002.01 The use of one of three approved NSAIDs shall be permitted under the following conditions:

Not to exceed the following permitted serum or plasma threshold concentrations that are consistent with administration by a single intravenous injection at least 24 hours before the post time for the race in which the horse is entered:

- (1) Phenylbutazone (or its metabolite oxyphenylbutazone) – 5 micrograms per milliliter;
- (2) Flunixin – 20 nanograms per milliliter;
- (3) Ketoprofen – 2 nanograms per milliliter.

14.002.02 These or any other NSAIDs are prohibited to be administered within 24 hours before post time for the race in which the horse is entered.

- (1) Evidence of an NSAID administration fewer than 24 hours of the scheduled post time of the race in which the horse is entered constitutes a Class C violation.

14.002.03 The presence of more than one of the three approved NSAIDs in blood and/or urine constitutes a NSAID Stacking Violation (penalty Class B).

- (1) The use of all but one of the approved NSAIDs shall be discontinued at least 48 hours before the post time for the race in which the horse is entered.

14.002.04 Any horse to which an NSAID has been administered shall be subject to having a blood and/or urine sample taken at the direction of the official veterinarian to determine the quantitative NSAID levels and/or the presence of other drugs in the blood or urine samples.

14.003 FUROSEMIDE (SALIX)

14.003.01 Furosemide (Salix) may be administered to a horse entered in a race, provided ~~that~~ the entry ~~of a~~ of that horse must reflect the intent of the owner or trainer.

14.003.02 Furosemide must be administered by a licensed veterinarian within the licensed racetrack enclosure ~~on the grounds of the association,~~ must be in the injectable form only, and

~~must~~ be administered by a single intravenous injection not later than four (4) hours ~~prior~~ before ~~to~~ post time of the race in which the horse runs. The dosage shall not ~~exceed~~ be more than 500 mg and ~~shall not be~~ less than 150 mg.

14.003.03 A horse that ran with furosemide in its prior race must continue to run on furosemide unless the licensed trainer and the licensed practicing veterinarian submit a written request to discontinue use of furosemide on a form approved by the official veterinarian. The written request must be submitted to the official veterinarian not later than time of entry.

14.003.04 After a horse has been approved by the official veterinarian to discontinue use of furosemide, is may not again be entered to run on furosemide for a period of sixty calendar days unless it is determined to be detrimental to the welfare of the horse, in consultation with the official veterinarian. If a horse is approved by the official veterinarian to discontinue use of furosemide for a second time in a 365-day period, the horse may not again race on furosemide for a period of ninety (90) calendar days.

14.004 RESERVED

14.005 BLEEDER CERTIFICATE

14.005.01 A horse that is observed to have bled following a race or workout in Nebraska may be officially certified as a bleeder at the request of the trainer or owner ~~subsequent to~~ following personal observation ~~of~~ by a licensed practicing veterinarian or the official veterinarian. ~~An~~ Official certification may be obtained by completion of an affidavit on forms provided by the Commission specifying:

- (1) That the horse was personally observed and is a bleeder
- (2) If the horse was observed to bleed following a race or workout
- (3) If observation was of external bleeding through the mouth or nostrils or internally through laryngoscope examination
- (4) The date, time and location of observation

14.005.02 A copy of a bleeder certification shall, ~~upon approval by the official veterinarian,~~ be attached to the horses foal registration papers after the approval of the official veterinarian.

14.006 ANTI-ULCER MEDICATIONS

The following anti-ulcer medications are permitted to be administered, at the stated dosage, up to 24 hours prior to the race in which the horse is entered.

1. Cimetidine (Tagamet®) – 8-20 mg/kg PO BID-TID
2. Omeprazole (Gastrogard®) – 2.2 grams PO SID
3. Ranitidine (Zantac®) – 8 mg/kg PO BID

~~14.007 ENVIRONMENTAL CONTAMINATES AND SUBSTANCES OF HUMAN USE~~

14.007 ENDOGENOUS, DIETARY, OR ENVIRONMENTAL SUBSTANCE SCHEDULE

Commented [HL21]: Directive 17-24

~~14.007.01 The following substances can be environmental contaminants. Regulatory thresholds have been set for the following substance.~~

No endogenous, dietary, or environmental substances shall be allowed in the test sample of a horse except as provided below:

<u>Arsenic</u>	<u>0.3 micrograms/milliliter total arsenic in urine</u>
<u>Caffeine</u>	<u>100 nanograms/milliliter of serum or plasma</u>
<u>Estradiol</u>	<u>0.045 micrograms/milliliter, free + conjugated 5α-estrane-3β, 17α-diol, in the urine of male horses other than geldings</u>
<u>Hydrocortisone</u>	<u>1 microgram/milliliter of urine</u>
<u>Methoxytyramine</u>	<u>4 micrograms/milliliter, free + conjugated in urine</u>
<u>Morphine</u>	<u>30 ng/ml total morphine in urine</u>
<u>Prednisolone</u>	<u>10 ng/ml free prednisolone in urine Endogenous Substance</u>
<u>Salicylate/Salicylic Acid</u>	<u>750 micrograms/milliliter of urine or 6.5 micrograms/serum or plasma</u>
<u>Theobromine</u>	<u>2 micrograms/milliliter of urine or 0.3 micrograms/milliliter serum or plasma</u>

14.007.02 If the preponderance of evidence presented in the hearing shows that a positive test is the result of environmental contamination or inadvertent exposure due to human use it should be considered as a mitigating factor in any disciplinary action taken against the affected trainer.

14.008 TEST BARN

14.008.01 An area within a ~~suitable building~~ the licensed racetrack enclosure must be set aside ~~and be under the supervision of the official veterinarian~~ for the purpose of collecting specimens for any tests required by the Commission. This location is under the supervision of the official veterinarian, and ~~Said building,~~ its location, arrangement, furnishings, and facilities, ~~including refrigeration and hot and cold running water,~~ must be approved by the Commission. The test barn must include refrigeration and hot and cold running water, also subject to the approval of the Commission.

14.008.02 No unauthorized person shall be admitted at any time to the ~~building or the~~ test barn area utilized for the purpose of collecting the required specimens, or the area designated for the retention of horses pending the obtaining of said specimens.

14.008.03 A guard, approved by the Commission, must be in attendance at the test barn during the hours designated by the Commission.

14.008.04 The winner of every race and ~~such other horses as~~ designated by the stewards ~~may designate~~ shall be taken immediately after the race, ~~by an assistant to the official veterinarian, by the owner, trainer, authorized representative, to the testing enclosure~~ test barn for examination by ~~the supervisor of drug tests and the taking of such specimens of body fluids and eliminations as~~

shall be directed. Horses shall be taken to the test barn by the owner, trainer, or authorized representative thereof, or by an assistant to the official veterinarian. Examinations are to be done by the supervisor of drug tests. Blood specimens may be taken by a veterinary technician, ~~except that the~~ The owner, trainer, or authorized representative may request that blood be taken by the official veterinarian. Any excess urine specimen over the amount required by the official veterinarian ~~shall~~ will be collected in a separate container and sealed, signed, and witnessed as per Chapter 14.008.07.

The trainer of any horse selected ~~shall be entitled to~~ may request a copy of the test report.

14.008.04A ~~No fewer than three~~ The Commission will designate which horses, ~~or such larger number as may be designated by the Commission, shall be selected at random~~ are required each race day ~~from horses that are required to report to the test barn. From each of the horses so selected,~~ a blood sample ~~shall~~ will be obtained from each horse selected in an amount to be determined by the official veterinarian. ~~These samples shall be designated for quantitative analysis of levels of phenylbutazone by the official laboratory. These samples shall be designated for quantitative analysis for levels of Phenylbutazone, Flunixin, or Ketoprofen medication by the official laboratory designated on the entry card.~~ The blood samples ~~shall~~ will be in addition to urine samples. ~~and shall be drawn within thirty (30) minutes of all horses competing in a given race; provided that no blood samples shall be excluded as evidence by virtue of occurring later than the thirty (30) minute testing period.~~

Commented [HL22]: Directive 15-24

14.008.04B This rule shall not be construed to prohibit the testing of any blood samples for other prohibited drugs, nor to prohibit or prevent quantitative testing for levels of ~~phenylbutazone~~ Phenylbutazone, Flunixin, or Ketoprofen in any other blood samples.

14.008.04C If laboratory testing indicates a level of phenylbutazone in excess of 2.5 ug/ml and less than or equal to 5.0 ug/ml, the official veterinarian shall provide ~~to the trainer of the horse tested, confidential notice of the fact~~ test results to the trainer, and that suggests a need to recommend the trainer carefully review their practices for the ~~concerning~~ administration of phenylbutazone.

14.008.05 The stewards of the meeting may require ~~at any time that~~ any horse be sent to the testing enclosure at any time ~~for the taking of such specimens~~ the purposes of saliva, urine and/or blood testing, ~~as shall be directed as well as for an examination for "sponging" and such other examination as shall be directed~~ any other testing deemed necessary.

14.008.06 ~~The authorized representative of the Racing Commission~~ State Veterinarian or State Steward may also require the taking of any or all of the foregoing specimens from any horse stabled at a track during a meeting.

14.008.07 The owner, the trainer or other authorized representative must be present when a saliva, urine or other specimen is taken from his horse, and must remain until the specimen is sealed and the official form signed by the owner or trainer or their representative as witness, to the taking of the specimen. Willful failure to be present at or a refusal to allow the taking of any specimen, or any act or threat to impede or prevent or otherwise interfere therewith, shall subject the person or persons guilty thereof to immediate suspension and the matter ~~shall~~ will be referred to the ~~Nebraska State Racing~~ Nebraska State Racing Commission for such penalty as in their discretion they may determine. ~~(See Chapter 18.011)~~

14.009 CHEMIST- TESTING LABORATORY

14.009.01 The official chemist shall be a member in good standing of the Association of Official Racing Chemists and ~~shall~~ make all reports directly to the ~~Secretary~~ Executive Director and State Veterinarian of the ~~Nebraska Racing~~ Commission.

14.009.02 All specimens except the horsemen's split samples taken by or under direction of the official veterinarian or authorized representative of the ~~State Racing~~ Commission shall be delivered to the laboratory of the official chemist for analysis. Each specimen shall be marked and bear such information as may be essential to its proper analysis; ~~but the~~ identity of the horse from which the specimen was taken, or the identity of its owner, trainer, jockey, or stable, shall will not be revealed to the official chemist or his staff. The container of each specimen shall be sealed as soon as the specimen is placed therein.

14.009.03 The official veterinarian, the stewards, or the authorized representatives of the Commission may take samples of any medicines or other materials suspected of containing improper medication or drugs which could affect the racing condition of a horse in a race, ~~which may be found in stables or elsewhere on race tracks~~ found anywhere within the licensed racetrack enclosure or in the possession of such tracks or any person connected with racing, and the same shall be delivered to the official chemist for analysis of saliva and urine. It may be retained by the ~~Nebraska Racing~~ Commission. ~~(See Chapter 2-001.06.)~~

14.009.04 No action shall be taken by the stewards on the report of the official chemist unless and until the medication or drug has been properly identified, as well as the horse from which the specimen was taken, nor until such time as an official report signed by the chemist has been received by the state steward.

14.010 STORAGE AND SHIPMENT OF SPLIT SAMPLES

14.010.01 Split samples obtained from any horse shall be secured and made available for further testing in accordance with the following procedures:

14.010.01A A split sample shall be secured in the test barn under the same manner as the portion of the specimen acquired for shipment to a primary laboratory until such time as specimens are packed and secured for shipment to the primary laboratory. Split samples ~~shall will~~ then be transferred to a freezer at a secure location approved by the Commission.

14.010.01B A freezer for storage of split samples shall be equipped with two hasps or other devices to provide for use of two independent locks. One lock shall be the property of the Commission, and one lock shall be the property of a representative of the group representing a majority of the ~~equestrians~~ horsemen at a race meeting. The locks shall be closed and locked so as to prevent access to the freezer at all times except as specifically provided by these rules.

14.010.01C A freezer for storage of split samples shall be opened only for depositing or removing split samples, for inventory, or for checking the condition of samples.

Commented [LH23]: Proposed by Ed Ziemba

14.010.01D When a freezer used for storage of split samples is opened, it shall be attended by both a representative of the Commission and the owner, trainer, or designee. A log shall be maintained that ~~shall be~~ is used each time a split sample freezer is opened to specify each person in attendance, the purpose for opening the freezer, identification of split samples deposited or removed, the date and time the freezer was opened, ~~and~~ the time the freezer was closed, and to verify that both locks were secured prior to and after opening of the freezer.

14.010.01E Any evidence of a malfunction of a split sample freezer or samples that are not in a frozen condition during storage shall be documented in the log and immediately reported to the official veterinarian or a designated Commission representative.

14.010.02 A trainer or owner of a horse having been notified that a written report from a primary laboratory states that a prohibited substance has been found in a specimen obtained pursuant to these rules may request that a split sample corresponding to the portion of the specimen tested by the primary laboratory be sent to another laboratory approved by the Commission. The request must be made in writing and delivered to the stewards or Commission within 1 week after the trainer receives notice of the findings from the primary lab. A split sample will be shipped as soon as packaging can be coordinated between the trainer, HBPA, a representative of the group representing a majority of the horsemen at the race meeting and a commission representative.

14.010.03 The owner or trainer requesting testing of a split sample ~~shall be~~ is responsible for the cost of shipping and testing. Failure of the owner, trainer, or designee to appear at the time and place designated by the official veterinarian shall constitute a waiver of all rights to split sample testing. Prior to shipment, the Commission shall confirm the split sample laboratory's willingness to provide the testing requested, the laboratory's willingness to send results to both the person requesting the testing and the Commission, and arrangements for payment satisfactory to the split sample laboratory. A split sample-testing laboratory must be accredited by ~~the Association of Racing Commissioners International~~ Racing Medication and Testing Consortium (RMTC) and approved by the Commission. If an ~~Association of Racing Commissioners International~~ Racing Medication and Testing Consortium (RMTC) reference laboratory will accept split samples, that laboratory must be included among the laboratories approved for split sample testing.

14.010.04 Prior to opening the split sample freezer, the Commission shall provide a split sample chain of custody verification form that provides ~~a~~ a place for recording the following information and such other information as the official veterinarian may require. The form ~~shall~~ must be fully completed during the retrieval, packaging, and shipment of the split sample.

Split sample chain of custody form requirements:

14.010.04A The date and time the sample is removed from the split sample freezer.

14.010.04B The sample number.

14.010.04C The address where the split sample is to be sent.

14.010.04D The name of the carrier and the address where the sample is to be taken for shipment.

14.010.04E Verification of each specific step of the split sample packaging in accordance with the recommended procedure.

14.010.04F Verification of the address of the split sample laboratory on the split sample package.

14.010.04G Verification of the condition of the split sample package immediately prior to transfer of custody to the carrier

14.010.04H The date and time custody of the sample is transferred to the carrier. Verification of retrieval of the split sample from the freezer.

14.010.04I The date and time custody of the sample is transferred to the carrier.

14.010.04J Verification of addresses, phone numbers, etc. to send testing results to both the trainer and the Commission.

14.010.05. A split sample shall be removed from the split sample freezer by a Commission representative in the presence of a representative of the horsemen's association.

14.010.06. The owner, trainer or designee shall pack the split sample for shipment in the presence of the representative of the Commission, in accordance with the packaging procedures recommended by the Commission. A form ~~shall~~ **must** be signed by both the horsemen's representative and the Commission representative to confirm the packaging of the split sample. The exterior of the package ~~shall~~ **must** be secured and identified with initialed tape, evidence tape or other means to prevent tampering with the package.

14.010.07 The package containing the split sample ~~shall~~ **must** be transported to the location where custody is transferred to the delivery carrier charged with delivery of the package to the Commission-approved laboratory selected by the owner or trainer.

14.010.08 The owner, trainer or designee and the Commission representative ~~shall~~ **must** inspect the package containing the split sample immediately prior to transfer to the delivery carrier to verify that the package is intact and has not been tampered with.

14.010.09 The split sample chain of custody verification form ~~shall~~ **must** be completed and signed by the representatives of the Commission and the owner or trainer or their representative. A Commission representative shall keep the original and provide a copy for the owner or trainer.

14.011 THRESHOLD LEVELS

Commented [HL24]: directive 16-24

14.011.01 The official blood serum or plasma and urine samples may contain only the following therapeutic medications, their metabolites or analogues and shall not exceed the threshold concentrations specified in this rule:

(a) Acepromazine 10 nanograms per milliliter as 2-(1- hydroxyethyl) promazine sulfoxide (HEPS) in urine

(b) Albuterol 1 nanograms per milliliter of urine

(c) Betamethasone 10 picograms per milliliter of plasma or serum

<u>(d) Butorphanol</u>	<u>300 nanograms per milliliter of total butorphanol in urine or 2 nanograms of free butorphanol per milliliter per milliliter of plasma or serum</u>
<u>(e) Cetirizine</u>	<u>6 nanograms per milliliter of plasma or serum</u>
<u>(f) Cimetidine</u>	<u>400 nanograms per milliliter of plasma or serum</u>
<u>(g) Clenbuterol</u>	<u>140 picograms per milliliter of urine or Level of Detection in plasma or serum</u>
<u>(h) Dantrolene</u>	<u>100 picograms per milliliter of 5-hydroxydantrolene in plasma or serum</u>
<u>(i) Detomidine</u>	<u>2 nanograms per milliliter of carboxydetomidine in urine or 1 nanograms per milliliter of detomidine in blood</u>
<u>(j) Dexamethasone</u>	<u>5 picograms per milliliter of plasma or serum</u>
<u>(k) Dimethyl Sulfoxide</u>	<u>(DMSO) 10 micrograms per milliliter of plasma or serum</u>
<u>(l) Furosemide</u>	<u>100 nanograms per milliliter of plasma or serum</u>
<u>(m) Flunixin</u>	<u>5 nanograms per milliliter of plasma or serum</u>
<u>(n) Glycopyrrolate</u>	<u>3 picograms per milliliter plasma or serum</u>
<u>(o) Guaifenesin</u>	<u>12 nanograms per milliliter of plasma or serum</u>
<u>(p) Ketoprofen</u>	<u>2 nanograms per milliliter of plasma or serum</u>
<u>(q) Isoflupredone</u>	<u>100 picograms per milliliter of plasma or serum</u>
<u>(r) Lidocaine</u>	<u>20 picograms per milliliter of total 30H-lidocaine in plasma</u>
<u>(s) Mepivacaine</u>	<u>10 nanograms total hydroxymepivacaine per milliliter of urine or above Level of Detection of mepivacaine in plasma</u>
<u>(t) Methocarbamol</u>	<u>1 nanograms per milliliter of plasma or serum</u>
<u>(u) Methylprednisolone</u>	<u>100 picograms per milliliter of plasma or serum</u>
<u>(v) Omeprazole</u>	<u>10 nanograms per milliliter of urine</u>
<u>(w) Phenylbutazone</u>	<u>.3 micrograms per milliliter of plasma or serum</u>
<u>(x) Prednisolone</u>	<u>1 nanograms per milliliter of serum or plasma</u>
<u>(y) Procaine Penicillin</u>	<u>25 nanograms per milliliter of plasma or serum *Must be reported to the commission if used*</u>
<u>(z) Triamcinolone Acetonide</u>	<u>100 picograms per milliliter of plasma or serum</u>
<u>(aa) Xylazine</u>	<u>0.01 nanograms per milliliter of plasma or serum</u>

Notwithstanding the foregoing, the presence of more than one of Phenylbutazone, Flunixin, or Ketoprofen in the post-race serum or plasma sample is not permitted.

14.012 ANDROGENIC ANABOLIC STEROIDS (AAS)

14.012.01 No AAS shall be permitted in test samples collected from racing horses except for endogenous concentrations of the naturally occurring substances boldenone, nandrolone, and testosterone at concentrations less than the indicated thresholds.

14.012.02 Concentrations of these AAS shall not exceed the following free not conjugated steroid concentrations in plasma or serum:

- (a) Boldenone – A confirmatory threshold not greater than 25 picograms/milliliter for all horses, regardless of sex.
- (b) Nandrolone – A confirmatory threshold not greater than 25 picograms/milliliter for fillies, mares, and geldings; male horses other than geldings shall be tested for Nandrolone in urine.
- (c) Testosterone – A confirmatory threshold not greater than 100 picograms/milliliter for fillies, mares, and geldings.

14.012.03 Total concentrations of these AAS shall not exceed the following total concentrations in urine after hydrolysis of conjugates:

- (a) Boldenone - A confirmatory threshold not greater than 1 nanogram/milliliter for fillies, mares, and geldings; a confirmatory threshold not greater than 15 nanograms/milliliter in male horses other than geldings.
- (b) Nandrolone - A confirmatory threshold not greater than 1 nanograms/milliliter for fillies, mares, and geldings; a confirmatory threshold not greater than 45 nanograms/milliliter (as 5 α -estrane-3 β , 17 α -diol) of urine in male horses other than geldings.
- (c) Testosterone – A confirmatory threshold of not greater than 55 nanograms/milliliter of urine in fillies and mares (unless in foal); a confirmatory threshold of not greater than 20 nanograms/milliliter in geldings

14.012.04 Any other AAS are prohibited in racing horses.

14.012.05 The sex of the horse must be identified to the laboratory on all pre-race and postrace samples designated for AAS testing.

14.012.06 If an anabolic steroid has been administered to a horse in order to assist in its recovery from illness or injury, that horse may be placed on the Veterinarian's List in order to monitor the concentration of the drug or metabolite in urine or blood. After the concentration has fallen below the designated threshold for the administered AAS, the horse is eligible to be removed from the list.

Chapter 15 CLAIMING RACES

15.001 PURPOSE:

15.001.01 To ~~describe~~ establish the procedures and requirements for the claiming of horses and the conduct of claiming races.

15.002 GENERAL PROVISIONS

15.002.01 A person entering a horse in a claiming race warrants that the title to said horse is free and clear of any existing claim or lien, either as security interest mortgage, bill of sale, or lien of any kind; unless before entering such horse, the written consent of the holder of the claim or lien has been filed with the stewards and the racing secretary and its entry approved by the stewards. A transfer of ownership arising from a recognized claiming race will terminate any existing prior lease for that horse.

15.002.02 Title to a claimed horse ~~shall~~ will be vested in the successful claimant at the time the horse becomes a “starter”. The successful claimant ~~shall~~ will then become the owner of the horse whether it be alive or dead, sound or unsound, or injured at any time during the race or after. However, the successful claimant may request on the claim blank at the time ~~he/she makes~~ the claim is made that the horse be tested for the presence of equine infectious anemia via a Coggins test, or other test as approved by the official veterinarian. Should this test prove positive, it ~~shall~~ will be cause for voiding the claim. The expense of the test and the maintenance of the horse during the period requested for the test ~~shall is~~ be the responsibility of the successful claimant, unless the test proves positive, wherein the owner(s) of the horse at the time of entry ~~shall be~~ are responsible.

15.002.03 An in-foal filly or mare ~~shall~~ will be eligible to be entered into a claiming race only if the following conditions are fulfilled:

- (a) Full disclosure of such fact is on file with the racing secretary and such information is posted in his/her office;
- (b) The stallion service certificate has been deposited with the racing secretary's office;
- (c) All payments due for the service in question and for any live progeny resulting from that service are paid in full; and
- (d) The release of the stallion service certificate to the successful claimant at the time of claim is guaranteed.

15.002.04 The stewards may set aside and order rescission of a claim for any horse from a claiming race run in this jurisdiction upon a showing that any party to the claim committed a prohibited action, as specified in section 15.005 of this chapter, or that the owner of the horse at the time of entry in the claiming race failed to comply with any requirement of these rules. Should the stewards order a rescission of a claim, they may make a further order for the costs of maintenance and care of the horse, as they may deem appropriate.

15.003 CLAIMING OF HORSES

15.003.01 Any horse starting in a claiming race is subject to be claimed for its entered price by any:

- (a) licensed owner;
- (b) holder of a valid open claim certificate; or
- (c) licensed authorized agent acting on behalf of an eligible claimant.

15.003.02 Every horse claimed ~~shall~~ must race for the account of the original owner, but title to the horse ~~shall~~ will be transferred to the claimant at the time the horse becomes a “starter”. The successful claimant ~~shall~~ will become the owner of the horse, regardless of whether it is alive or dead, sound or unsound, or injured during or after the race.

15.004 CLAIM CERTIFICATE (Open Claim)

15.004.01 An applicant for an open claim certificate ~~shall~~ must submit the following information to the Commission:

- (a) an application for an owner's license, (partnership and stable name if required) and the required fee; ~~and~~
- (b) the name of a licensed trainer, or person eligible to be a licensed trainer, who will assume the care and responsibility for any horse claimed; and
- (c) an Authorization for Release of Information and any additional information needed by the Commission or Board of Stewards.

15.004.02 The stewards ~~shall~~ will issue an open claim certificate upon satisfactory evidence that the applicant is eligible for an owner's license.

15.004.03 The open claim certificate ~~shall~~ will expire on December 31 of the year of issue ~~30 days after the date of issuance, or~~ upon the claim of a horse, or upon issuance or denial of an owner's license, whichever comes first.

15.004.04 ~~A claim certificate may be renewed by the stewards during the same year.~~

15.005 PROHIBITIONS

15.005.01 A person ~~shall~~ will not claim a horse in which the person has a financial or beneficial interest as an owner or trainer.

15.005.02 A person ~~shall~~ will not cause another person to claim a horse for the purpose of obtaining or retaining an undisclosed financial or beneficial interest in the horse.

15.005.03 A person ~~shall~~ will not enter into an agreement for the purpose of preventing another person from obtaining a horse in a claiming race.

15.005.04 A person ~~shall~~ will not claim a horse or enter into any agreement to have a horse claimed on behalf of an ineligible or undisclosed person.

15.005.05 A person ~~shall~~ will not claim more than ~~two~~ one horse in a race. No authorized agent ~~shall~~ will submit more than one claim for the same horse in a race, even if the authorized agent represents several owners.

15.006 PROCEDURE FOR CLAIMING

15.006.01 To make a valid claim for a horse, an eligible person ~~shall~~ must:

- (a) have ~~on deposit with the horsemen's bookkeeper~~ an amount equal to the amount of the claim, plus all transfer fees and applicable taxes deposited with the horsemen's bookkeeper;
- (b) complete a written claim on a form furnished by the Commission ~~association and approved by the Commission~~; which must include the signature of the Owner or Authorized agent;
- (c) identify the horse to be claimed by the spelling of its name on the certificate of registration or as spelled on the official program;
- (d) place the completed claim form inside a sealed envelope furnished ~~by the association and approved by the Commission~~;
- (e) have the time of day that the claim is entered recorded on the envelope; and
- (f) have the envelope deposited in the claim box no later than 10 minutes prior to post time of the race for which the claim is entered.

15.006.02 After a claim has been deposited in the claim box; it is irrevocable by the claimant and ~~shall~~ will not be withdrawn from the claim box until the time designated by the stewards.

15.006.03 Officials and employees of the association ~~shall~~ will not provide any information as to the filing of claims until after the race has been run, ~~except as is~~ unless it is necessary for processing of the claim.

15.006.04 If more than one claim is filed on a horse, the successful claim ~~shall~~ will be determined by lot conducted by the Stewards or their representatives.

15.006.05 Notwithstanding any designation of sex or age appearing in the racing program or in any racing publication, the claimant of a horse ~~shall~~ will be solely responsible for the determination of the sex or age of any horse claimed.

15.007 TRANSFER OF CLAIMED HORSES

15.007.01 Upon successful claim, the stewards ~~shall~~ will issue, ~~upon forms approved by the Commission~~, an authorization of transfer of the horse from the original owner to the claimant on forms approved by the commission. Copies of the transfer authorization ~~shall~~ will be forwarded to, and maintained by, the stewards and the racing secretary. Upon notification by the stewards, the horsemen's bookkeeper ~~shall~~ will immediately debit the claimant's account for the claiming price, applicable taxes, and transfer fees.

15.007.02 A person ~~shall~~ will not refuse to deliver a properly claimed horse to the successful claimant.

15.007.03 Transfer of possession of a claimed horse ~~shall~~ will take place immediately after the race has been run unless otherwise directed by the stewards. If the horse is required to be taken to the test barn for post-race testing, the original trainer or his/her representative, ~~shall~~ will maintain physical custody of the claimed horse and ~~shall~~ will observe the testing procedure and sign the test sample tag. The successful claimant or his/her representative ~~shall~~ will also accompany the horse to the test barn and shall not take possession of the horse until testing has been completed.

15.007.04 When a horse is claimed out of a claiming race, the horse's engagements are transferred, with the horse, to the claimant.

15.007.05 Any horse so claimed ~~shall~~ will not be sold or transferred wholly or in part to anyone for thirty (30) days thereafter, except in another claiming race; No claimed horse nor shall it remain under the control or management of its former owner or trainer for a like period the same thirty day period listed above; unless the horse is reclaimed. A horse claimed at a Nebraska track ~~shall~~ will not be permitted to race at a track outside of Nebraska until after the close of the meeting at which it was claimed, ~~nor shall it race at another Nebraska track, except in stake or handicap races, except by special permission of the stewards at the meeting at which it was claimed.~~ A horse claimed at a Nebraska track ~~shall~~ will not be prevented from entering or running in a stake or handicap race at another Nebraska track. Provided, however, that in the period of thirty (30) days period after the date of claiming, ~~upon petition of the owner of record or said owner's authorized agent,~~ the Commission may permit or ratify the sale or transfer, in whole or in part, of a horse claimed at a Nebraska meeting upon a petition by the owner of record or their authorized agent. ~~This action of the Commission shall be for reasons and under conditions and terms that shall appear sufficient to the Commission.~~ Provided, further, that when a horse is claimed at a recognized meeting under rules which are at variance with this rule, title to such horse ~~shall~~ will be recognized in Nebraska to follow the rule of the meeting under which it was claimed. ~~See Statute 2-1220.)~~ A horse claimed at a Nebraska track may run at a stake race in another state approved by the Stewards.

Chapter 16 TYPES OF RACES

16.001 SWEEPSTAKES

16.001.01 An entry of a horse in a sweepstakes is a subscription to the sweepstakes. An entry or subscription may, ~~before the time of closing~~ be altered or withdrawn before the time of closing.
(see Chapter 9.001.37)

16.001.02 Any stakes race may be canceled by the Association, prior to the actual running thereof, with no obligation except the return of all paid fee's incident thereto.

16.001.03 A horse ~~shall~~ will not become a starter for a race unless ~~there has been duly paid~~, any stakes or entrance money payable in respect to that race has been paid in full.

16.001.04 The nominator is liable for the entrance money or stake, and the death of a horse or a mistake in its entry when eligible, does not release the subscriber or transferee from liability for stakes, and the entrance money to a purse that is run off ~~shall~~ will not be returned on the death of a horse or its failure to start for any cause whatever.

16.001.05 ~~In the absence of notice to the contrary, entrance and declarations for sweepstakes, which close during or on the eve of a race meeting, close at the office of the racing secretary, who shall make provision therefore.~~

Entrance and declarations for sweepstakes close during or on the eve of a race meeting at the office of the racing secretary, unless there is a notice of change to this policy.

16.001.06 When an hour for closing is designated, entries and declarations for sweepstakes cannot be received afterwards, ~~but if~~ If an hour is not designated, they may be mailed or telegraphed emailed until up to midnight of the day of closing, provided they are received in time for compliance with every other condition of the race.

16.001.07 If a miscarriage of any entry or declaration in a stake is alleged, satisfactory proof that it was mailed or telegraphed emailed must be presented within a reasonable time before the race starts or it ~~shall~~ will not be received.

16.001.08 In a stakes races, the number of horses to compete will be limited to the horses duly nominated but not in excess of the number of stalls in the starting gate.

16.002 PRODUCE RACES

16.002.01 In naming an entry for a produce race, the produce is entered by specifying the dam and sire or sires.

16.002.02 If a mare entered in a produce race drops her foal before January 1, or if she has a dead foal, ~~or~~ has more than one foal, or is barren, the entry of such mare is void.

16.002.03 Entrance money ~~shall~~ will be returned if the nominator or transferee notifies the association of proper grounds for voiding an entry in a produce race, in advance of the date specified for such notice in the conditions of the race.

16.002.04 Weight allowances for the produce of untried horses must be claimed at the time of entry, and said allowances are not lost by subsequent winnings, unless so provided by the conditions of the race.

16.002.05 Failure to register a foal ~~shall~~ will not exempt the nominator from any liability he may incur under the Rules.

16.002.06 The nominator in produce races, or races in which nominations of foals are made, ~~shall~~ will be released from further liability ~~with regard to~~ regarding the entry by filing an acceptable transfer of entry prior to the declaration date stated in the conditions of the race.

16.003 WALK OVER

16.003.01 If, at the time for saddling, only one (1) horse ~~shall have~~ has weighed out, that horse ~~shall~~ will be ridden past the judges' stand, go to the post, and then move over the course. ~~He shall~~ That horse will be deemed the winner.

16.003.02 In case of a walkover, the horse walking over ~~shall~~ will receive:

16.003.02A In overnight race, one-half (1/2) of the winner's rightful share of first money. ~~(See Chapter 21.001.04)~~

16.003.02B In stakes races, one-half (1/2) of the winner's rightful share of the added money and all fees.

16.003.03 In case of a walkover, any money or prize that ~~by the condition of the race~~ would have been awarded to a horse placed second or lower in the race due to the condition of the race, shall, ~~if contributed by the owners~~, be paid to the winner, if contributed by the owners. If a donation is from any other source, it ~~shall~~ will not be awarded.

16.003.04 In case of walkover of two or more horses and the horses move over the course, these rules apply ~~as~~ to the division of the purse.

16.004 POSTPONEMENT AND CANCELLATION OF RACES

16.004.01 If ~~the whole or a part of~~ a racing program is abandoned, in whole or in part, any purse race involved must be declared off. ~~(See Chapter 13.011.10)~~

16.004.02 If ~~the whole or a part of~~ a racing program is abandoned, in whole or in part, any stakes race involved may be postponed or declared off.

16.004.03 If a stakes race is declared off, all subscriptions and fees paid in connection with that race ~~shall~~ will be refunded.

16.005 DEAD HEATS

16.005.01 When two or more horses run a dead heat, the dead heat ~~shall~~ will not be run off.

16.005.02 The owners of the horses in a dead heat ~~shall~~ will divide equally the purse money involved.

16.005.03 If a dead heat is for first place, each horse ~~shall~~ will be considered a winner of the amount received according to the preceding rule.

16.005.04 When a dead heat is run for second place and an objection is made to the winner of the race, and sustained, the horses that run the dead heat ~~shall~~ will be deemed to have run a dead heat for first place. However, in any instance in which a dead heat is run, the dead heat may only be split when an objection is made to one or more of the horses involved in a dead heat and sustained.

16.005.05 Owners ~~shall~~ will divide equally all monies money and other prizes won, and if no agreement can be If they cannot reach an agreement as to who will receive a cup, plate, or other indivisible prize, reached as to which of them shall receive a cup, plate or other indivisible prize, they ~~shall~~ will draw lots for it in the presence of one or more of the stewards.

16.005.06 In case of a dead heat for "win" each of the horses involved is a winner for the purpose of these rules.

CHAPTER 17 RACE PROCEDURES

17.001 PADDOCK TO POST

17.001.01 In ~~a~~ every race, each horse ~~shall~~ will carry a conspicuous saddlecloth number and a head number, if applicable, corresponding to his number on the official program. In the case of any entry, each horse making up the entry ~~shall~~ will carry the same saddlecloth number (~~head and saddlecloth~~) with a distinguishing letter. For example, 1-1A; or 1X. In the case of the field, the horses comprising the field ~~shall~~ will carry an individual number, i.e. 10, 11, 12 and so on or 10, 10A, 10B ~~and so on~~.

17.001.02 Horses must be in the paddock at least fifteen (15) minutes before post time.

17.001.03 Every horse must be saddled in their assigned stall in the paddock unless special permission has been granted by the stewards to saddle elsewhere.

Commented [HL25]: directive 10-24

17.001.04 After entering the track, not more than twelve (12) minutes ~~shall~~ will be ~~consumed in~~ used for the parade of the horses to the post ~~except in cases of~~ unless there is an unavoidable delay. After passing the stand once, horses will be allowed to break formation and canter, warm up, or go as they please to the post unless otherwise directed by the stewards. When horses have reached the post, they will be started without unnecessary delay.

17.001.05 After the horses enter the track, no jockey ~~shall~~ will dismount and no horse ~~shall~~ will be ~~entitled to~~ receive the care of an attendant without the consent of the stewards or the starter, ~~and the~~ The horse must be free of all hands other than those of the jockey or assistant starter before the starter releases the barrier.

17.001.06 In the case of an accident to a jockey, ~~or to his or her mount, or equipment,~~ the stewards or the starter may permit the jockey to dismount and the horse to be cared for during the delay; ~~and may permit all jockeys~~ Jockeys may be permitted to dismount and all horses ~~to~~ may be attended to during the delay.

17.001.07 If a jockey is thrown on the way from the paddock to the post, the horse ~~must~~ may be remounted, return to the point where the jockey was thrown and then proceed over the route of the parade to the post. The Horse must carry ~~his~~ its assigned weight from the paddock to the post and from the post to the finish.

17.001.08 If the jockey is ~~so~~ injured on the way to the post ~~as to require~~ to the extent another jockey is required to fill in for the injured jockey, the horse ~~shall~~ will be taken to the paddock, another jockey obtained and then ridden over an uncompleted portion of the exact route of the parade to the starting point.

17.001.09 If a horse leaves the course while moving from the paddock to the post, he ~~shall~~ will return to the course at the nearest practical point to that at which he left the course, and ~~shall~~ complete his parade to the post from the point at which he left the course.

17.001.10 No person shall willfully delay the arrival of a horse at the post.

17.001.11 Only the jockey may strike a horse in assisting it in getting ~~a~~ it to start. No person other than the rider, the starter, or the assistant starter, ~~shall~~ will be permitted to shout or

otherwise assist the horse in getting a start. The gate judge, track veterinarian, or others may assist at the direction of the starter.

17.002 POST TO FINISH

17.002.01 When clear, a horse may be taken to any part of the course but no horse ~~shall~~ will cross or weave in front of other horses in such a way as to impede them or constitute or cause interference or intimidation.

17.002.02 During a race, no jockey ~~shall~~ is permitted to willfully strike, strike at, or touch another jockey or another jockey's horse or equipment, ~~or~~ Additionally, no jockey is permitted to jostle another horse for the purpose of interfering with that horse or jockey.

17.002.03 No jockey ~~shall~~ will unnecessarily cause his or her horse to shorten his stride in an attempt to influence the stewards to disqualify another horse.

17.002.04 Unless the stewards determine that a foul did not affect the outcome of a race, the stewards ~~shall~~ will place the horse who has committed a foul behind ~~such any~~ horses ~~as in that~~, in their judgment, were fouled by the offending horse, or they may place ~~it~~ the offending horse last.

17.002.05 All horses ~~shall~~ will be ridden out in every race and must carry their assigned weight from post to finish.

All horses and jockeys are expected to give their best efforts in races in which they ride and any instructions or advice to jockeys to ride or handle their mounts otherwise than for the purpose of winning are forbidden and will subject all persons giving or following such instructions or advice to disciplinary action by the stewards and Commission.

17.002.06 If two (2) horses run ~~in~~ representing one interest in any race, each ~~shall~~ will give his best effort. The practice of declaring to win with one or the other of such horses will not be allowed.

17.002.07 If a horse ~~during the running of a race~~, becomes crippled or otherwise obviously unable to finish (broken bone or profuse bleeding or any other equally disabling condition) during the running of a race, ~~he shall~~ the horse will be dismounted, unsaddled, and removed from the track without passing the stand. ~~and~~ Furthermore, he shall under no circumstances will a horse be ~~destroyed~~ euthanized on the track or in the presence of the public, without the permission of the stewards.

17.002.07A If a bone is broken, horse will remain on the track until horse ambulance arrives and removes ~~him~~ it. (~~See Chapter 3.005.03~~)

17.002.07B ~~If destruction of an animal is determined as necessary, said destruction will be accomplished by the track veterinarian in a place out of vision of the public, and, its removal after destruction shall be the responsibility of the veterinarian. (See Chapter 14.001.09)~~

17.002.07C If ~~destruction~~ the euthanization of an animal is determined necessary, ~~said destruction it would be accomplished~~ may only be done by the track veterinarian through the use of a needle ~~only~~.

17.002.07D The Jockey will not be required to weigh in.

17.02.08 Use of the Riding Crop

Commented [LH26]: Directive 22-24

- (1) Although the use of a riding crop is not required, any jockey who uses a riding crop during a race will do so only in a manner consistent with exerting his/her best efforts to win.
- (2) In all races where a jockey will ride without a riding crop, an announcement of such fact will be made over the public-address system.
- (3) No electrical or mechanical device or other expedient designed to increase or retard the speed of a horse, other than the riding crop approved by the stewards, will be possessed by anyone, or applied by anyone to the horse at any time on the grounds of the association during the meeting, whether in a race or otherwise.
- (4) Riding crops will not be used on two-year-old horses before April 1 of each year.
- (5) The riding crop will only be used for safety, correction and encouragement, and be appropriate, proportionate, professional, taking into account the rules of racing herein. However, stimulus provided by the use of the riding crop will be monitored so as not to compromise the welfare of the horse.
- (6) Use of the riding crop varies with each particular horse and the circumstances of the race.
- (7) Except for extreme safety reasons all riders should comply with the following when using a riding crop:
 - (A) Initially showing the horse the riding crop, and/or tapping the horse with the riding crop down, giving it time to respond before using it;
 - (B) Having used the riding crop, giving the horse a chance to respond before using it again;
 1. “Chance to respond” is defined as one of the following actions by a jockey:
 - a Pausing the use of the riding crop on their horse before resuming again; or
 - b Pushing on their horse with a rein in each hand, keeping the riding crop in the up or down position; or
 - c Showing the horse the riding crop without making contact; or
 - d Moving the riding crop from one hand to the other.
 - (C) Using the riding crop in rhythm with the horse’s stride.
- (8) When deciding whether or not to review the jockey’s use of the riding crop,

Stewards will consider how the jockey has used the riding crop during the course of the entire race, with particular attention to its use in the closing stages, and relevant factors such as:

- (A) The manner in which the riding crop was used
- (B) The purpose for which the riding crop was used
- (C) The distance over which the riding crop was used and whether the number of times it was used was reasonable and necessary (D) Whether the horse was continuing to respond.
- (9) In the event there is a review by the Stewards, use of the riding crop may be deemed appropriate in the following circumstances:
 - (A) To keep a horse in contention or to maintain a challenging position prior to what would be considered the closing stages of a race.
 - (B) To maintain a horse's focus and concentration.
 - (C) To correct a horse that is noticeably hanging.
 - (D) To assure the horse maintains a straight course, or (E) Where there is only light contact with the horse.
 - (E) Prohibited use of the riding crop includes but are not limited to striking a horse:
 - (F) On the head, flanks or on any other part of its body other than the shoulders or hind quarters except when necessary to control a horse;
 - (G) During the post parade or after the finish of the race except when necessary to control the horse;
 - (H) Excessively or brutally causing welts or breaks in the skin;
 - (I) When the horse is clearly out of the race or has obtained its maximum placing;
 - (J) Persistently even though the horse is showing no response under the riding crop; or
 - (K) Striking another rider or horse.
- (10) After the race, horses will be subject to inspection by a racing or official veterinarian looking for cuts, welts or bruises in the skin. Any adverse findings will be reported to the Stewards.
- (11) The giving of instructions by any licensee that if obeyed would lead to a violation of this rule may result in disciplinary action also being taken against the licensee who gave such instructions.

17.003 POST POSITION

17.003.01 Post position ~~shall~~ will be determined by lot in the presence of the racing secretary or a deputy. (See Chapter 13.011.05)

17.003.02 Beginning from the inside rail, the horses ~~shall~~ will take their positions at the post ~~in~~ keeping with according to the numerical order resulting from public drawing. ~~if~~ however, if

~~deemed necessary by the Stewards they may remove an unruly horse from an inside position and place him on the outside. (See Chapter 13.010.10)~~

CHAPTER 18 ILLEGAL AND CORRUPT PRACTICES

18.001 ~~All~~ Any persons guilty of any dishonest or corrupt practices, fraudulent acts, or other conduct detrimental to racing, including bookmaking or touting, ~~committed while within or without any racing enclosure, either a licensee or not, shall will be ruled off all racing enclosures~~ will be prohibited from any area of the licensed racetrack enclosure under the jurisdiction of the Commission and it ~~shall be~~ is the duty of the Stewards and those authorized by them to exclude ~~or remove from all places under their jurisdiction~~ any persons who ~~has~~ has committed such offenses ~~or are so ruled off. (See Statute 2-1220.)~~ This rule applies to any offenses committed within or outside of the licensed racetrack enclosure.

18.002 No one racing official or assistant, no owner, trainer, jockey, agent, ~~no person having charge of or access to any race horse, nor any other person shall~~ is permitted to accept, or offer to accept on his or her own behalf or on behalf of another, any bribe, gift or gratuity in any form. (See Chapter 13.001.09 and 13.010.05)

18.003 No person shall give, offer, or promise, directly or indirectly, either in his or her own behalf or in behalf of another, any bribe, gift or gratuity in any form. (See Chapter 13.010.05) Bribes, gifts, and gratuities in any form are prohibited.

18.004 No person shall ~~will~~ offer or receive money or any other benefit for declaring an entry from a race, or for not entering a race.

18.005 No person shall ~~will~~ conspire with any other person for the commission of, ~~or connive with any other person in~~ any corrupt or fraudulent practice in relation to racing nor shall ~~will~~ he or she commit such an act on his or her own account. (See Statute 2-1220, 2-1217 and 2-1218.)

18.006 No person shall is permitted to make a bet for the account of any jockey. ~~except the owner or trainer of the horse the jockey is riding, and then only on said horse.~~

18.007 No ~~one is permitted to~~ person shall offer to or give a jockey any money or other benefit in relation to a race, unless ~~said~~ the person is the owner or trainer of the horse ridden by the jockey in said race, ~~by said jockey.~~

18.008 Any person who has ~~been convicted~~ a conviction for of illegal possession, sale, or giving away of narcotics, or a other controlled substance in Nebraska or any other jurisdiction, ~~or who has had a ruling in this or another racing jurisdiction for possession or use of narcotics or a controlled substance may be denied a license and/or excluded from the~~ licensed racetrack enclosure grounds of any Association.

18.009 No person shall may have in his/her possession any ~~within the enclosure on the grounds of an association licensed for racing or simulcasting~~ any equipment, products, or materials of any kind which are used or intended ~~for to be used~~ in planting, propagating, cultivating, growing, harvesting, manufacturing, compounding, converting, producing, processing, preparing, testing, analyzing, packaging, repackaging, storing, containing, concealing, injecting, ingesting, inhaling or otherwise introducing into the human body, a controlled dangerous substance while they are within the licensed racetrack enclosure.

18.010 Any ~~action or substance, drugs, or otherwise, which may interfere~~ interference with the testing procedure is forbidden.

18.011 The trainer is the absolute insurer of the condition of horses entered in an official workout or race and is responsible for the presence of any prohibited drug or medication, or other prohibited substance, in such horses. A positive test for a prohibited substance, or the presence of permitted medication in excess of maximum allowable levels, as reported by an official laboratory approved by the commission ~~shall~~ **will** be prima facie evidence of a violation of this rule.

18.011.01 Owners, assistant trainers, grooms, practicing veterinarians, or any other persons who cared for, or attended the horse may also be held responsible for any violation of this rule and be subject to the same penalties as the trainer.

18.011.02 Upon a finding of a violation, the stewards ~~shall~~ **will** consider the currently established "Uniform Classification Guidelines for Foreign Substances", and the "Recommended Penalties promulgated by the Association of Racing Commissioners International (RCI) Drug Testing Standards and Practices (DTSP) and impose penalties and disciplinary measures consistent with the recommendations contained therein. The stewards ~~shall~~ **will** also consult with the official veterinarian to determine the nature and seriousness of the laboratory finding or the medication violation and if the violation was a result of the administration of a therapeutic medication as documented in a practicing veterinarian's report received per Chapter 14.001.02 et. seq. Provided, however, that in the event a majority of the Stewards determine that mitigating circumstances require imposition of a lesser penalty they may impose the lesser penalty. In the event a majority of the Stewards wish to impose a greater penalty or a penalty in excess of the authority granted them, then, and in such event, they may impose the maximum penalty authorized and refer the matter to the Commission with specific recommendations for further action. In determining if there are mitigating circumstances surrounding a medication violation the stewards ~~shall~~ **will** consider at least the following:

- (1) The past record of the trainer in drug cases;
- (2) The potential of the drug(s) to influence a horse's racing performance;
- (3) The availability of the drug;
- (4) Whether there is reason to believe the responsible party knew of the administration of the drug use;
- (5) The steps taken by the trainer to safeguard the horse;
- (6) The probability of environmental contamination or inadvertent exposure due to human drug use;
- (7) The purse of the race;
- (8) Whether the drug found was one for which the horse was receiving a treatment as determined by the Veterinarian Report(s), and;
- (9) Whether there was any suspicious betting pattern in the race.

**Association of Racing Commissioners International
Drug Testing Standards and Practices Program
Uniform Classification Guidelines for Foreign Substances
(as Revised ~~August 3, 2003~~ March 2020)**

The following outline describes the types of substances placed in each category. This list ~~shall~~ will be publicly posted in the offices of the official veterinarian and the racing secretary.

Class 1

Opiates, opium derivatives, synthetic opioids, psychoactive drugs, amphetamines and all United State U.S. Drug Enforcement Agency (DEA) scheduled I and many schedule II drugs. Also found in this class are drugs which are potent stimulants of the nervous system. Drugs in this class have no generally accepted medical use in the racehorse and their pharmacological potential for altering the performance of a race is very high.

Class 2

Drugs in this category have a high potential for affecting the outcome of a race. Most are not generally accepted as therapeutic agents in the racehorse. Many are products intended to alter consciousness or the psychic state of humans and have no approved or indicated use in the horse. Some, such as injectable local anesthetics, have legitimate use in equine medicine, but should not be found in a racehorse. The following groups of drugs are in this class:

- (a) Opiate partial agonists, or agonist-antagonists;
- (b) Non-opiate psychotropic drugs, which may have stimulant, depressant, analgesic or neuroleptic effects;
- (c) Miscellaneous drugs which might have a stimulant effect on the central nervous system (CNS);
- (d) Drugs with prominent CNS depressant action;
- (e) Antidepressant and antipsychotic drugs, with or without prominent CNS stimulatory or depressant effects;
- (f) Muscle blocking drugs which have a direct neuromuscular blocking action;
- (g) Local anesthetics which have a reasonable potential for use as nerve blocking agents (except procaine); and
- (h) Snake venoms and other biologic substances, which may be used as nerve blocking agents.

Class 3

Drugs in this class may or may not have an accepted therapeutic use in the horse. Many are drugs that affect the cardiovascular, pulmonary and autonomic nervous systems. They all have the potential of affecting the performance of a racehorse. The following groups of drugs are in this class:

- (a) Drugs affecting the autonomic nervous system which do not have prominent CNS effects, but which do have prominent cardiovascular or respiratory system effects (bronchodilators are included in this class);
- (b) A local anesthetic which has nerve blocking potential but also has a high potential for producing urine residue levels from a method of use not related to the anesthetic effect of the drug (procaine);

- (c) Miscellaneous drugs with mild sedative action, such as the sleep inducing antihistamines;
- (d) Primary vasodilating/hypotensive agents; ~~and~~
- (e) Potent diuretics affecting renal function and body fluid composition; and
- (f) Anabolic and/or androgenic steroids and other drugs

Class 4

This category is comprised primarily of therapeutic medications routinely used in racehorses. These may influence performance but generally have a more limited ability to do so. Groups of drugs assigned to this category include the following:

- (a) Non-opiate drugs which have a mild central analgesic effect;
- (b) Drugs affecting the autonomic nervous system which do not have prominent CNS, cardiovascular or respiratory effects
 - (i) Drugs used solely as topical vasoconstrictors or decongestants
 - (ii) Drugs used as gastrointestinal antispasmodics
 - (iii) Drugs used to void the urinary bladder
 - (iv) Drugs with a major effect on CNS vasculature or smooth muscle of visceral organs.
 - ~~(v) Antihistamines which do not have a significant CNS depressant effect This does not include H1 blocking agents, which are listed in Class 5);~~
- (c) Antihistamines that do not have a significant CNS depressant effect This does not include H1 blocking agents, which are listed in Class 5);
- ~~(d)~~ (d) Mineralocorticoid drugs;
- ~~(d)~~ (e) Skeletal muscle relaxants;
- ~~(e)~~ (f) Anti-inflammatory drugs--those that may reduce pain as a consequence of their anti-inflammatory actions, which include:
 - (i) Non-Steroidal Anti-Inflammatory Drugs (NSAIDs);
 - (ii) Corticosteroids (glucocorticoids); and
 - (iii) Miscellaneous anti-inflammatory agents.
- ~~(f) Anabolic and/or androgenic steroids and other drugs;~~
- (g) Less potent diuretics;
- (h) Cardiac glycosides and antiarrhythmics including:
 - (i) Cardiac glycosides;
 - (ii) Antiarrhythmic agents (exclusive of lidocaine, bretylium and propranolol); and
 - (iii) Miscellaneous cardiotonic drugs.
- (i) Topical Anesthetics--agents not available in injectable formulations;
- (j) Antidiarrheal agents; and
- (k) Miscellaneous drugs including:
 - (i) Expectorants with little or no other pharmacologic action;
 - (ii) Stomachics; and
 - (iii) Mucolytic agents.

Class 5

Drugs in this category are therapeutic medications for which concentration limits have been established as well as certain miscellaneous agents. Included specifically are agents, which have

very localized action only, such as anti-ulcer drugs and certain anti-allergenic drugs. The anticoagulant drugs are also included.

**Association of Racing Commissioners International Drug
Testing Standards and Practices Program
Recommended Penalties (as Revised **September 2020**)**

The following are recommended penalties for violations due to the presence of a drug carrying a Category “A” penalty.

For A Licensed Trainer:

- A. **First Offense:** Minimum one-year suspension absent any mitigating circumstances. The presence of aggravating factors could be used to impose a maximum of a three-year suspension; and

A minimum fine of \$10,000 or 10% of total purse, whichever is greater, absent any mitigating circumstances. The presence of aggravating factors could be used to impose a maximum fine of \$25,000 or 25% of the purse, whichever is greater; and

May further be referred to the Commission for any further action deemed necessary by the Commission.

- B. **Second lifetime offense in any jurisdiction:** Minimum three-year suspension absent any mitigating circumstances. The presence of aggravating factors could be used to impose a maximum of license revocation with no reapplication for a three-year period; and

A minimum fine of \$25,000 or 25% of the total purse, whichever is greater, absent mitigating circumstances. The presence of aggravating factors could be used to impose a maximum fine of \$50,000 or 50% of the purse, whichever is greater; and

May be referred to the Commission for any further action deemed necessary by the Commission.

- C. **Third lifetime offense in any jurisdiction:** Minimum five-year suspension absent any mitigating circumstances. The presence of aggravating factors could be used to impose a maximum of license revocation with no reapplication for a five-year period; and

A minimum fine of \$50,000 or 50% of the total purse, whichever is greater, absent mitigating circumstances. The presence of aggravating factors could be used to impose a maximum fine of \$100,000 or 100% of the purse, whichever is greater; and

May be referred to the Commission for any further action deemed necessary by the Commission.

For a Licensed Owner:

- A. **First Offense:** Disqualification and loss of the purse; and

The horse shall be placed on the veterinarian’s list for 180 days and must pass a commission-approved examination before that horse is deemed eligible to be entered in a

race.

- B. Second Lifetime offense in Owner's stable in any jurisdiction:** Disqualification and loss of the purse; and

The horse shall be placed on the veterinarian's list for 180 days and must pass a commission-approved examination before being deemed eligible to be entered in a race.

- C. Third lifetime offense in owner's stable in any jurisdiction:** Disqualification, loss of the purse, and a \$50,000 fine; and

The horse shall be placed on the veterinarian's list for 180 days and it must pass a commission-approved examination before being deemed eligible to be entered in a race; and

Referral to the commission with a recommendation of a suspension for a minimum of 90 days.

The following are recommended penalties for violations due to the presence of a drug carrying Category "B" penalty, for the presence of more than one NSAID in a plasma/serum sample, subject to the provisions set forth in NSRC 18.025.

Licensed Trainer:

- A. First Offense:** Minimum 15-day suspension absent any mitigating circumstances. The presence of aggravating factors could be used to impose a maximum 60-day suspension; and

A minimum fine of \$500 absent any mitigating circumstances. The presence of aggravating factors could be used to impose a maximum fine of \$1000.

- B. Second offense in a 365-day period in any jurisdiction:** A minimum 30-day suspension absent any mitigating circumstances. The presence of aggravating factors could be used to impose a maximum of a 180-day suspension; and

A minimum fine of \$1000 absent any mitigating circumstances. The presence of aggravating factors could be used to impose a maximum fine of \$2,500.

- C. Third offense in a 365-day period in any jurisdiction:** A minimum of 60-days suspension absent any mitigating circumstances. The presence of aggravating factors could be used to impose a maximum of a one-year suspension;

A minimum fine of \$2,500 absent any mitigating circumstances. The presence of aggravating factors could be used to impose a maximum fine of \$5000 or 5% of the purse, whichever is greater; and

May be referred to the Commission for any further action deemed necessary by the Commission.

Licensed Owner:

A. **First offense:** Disqualification and loss of the purse, in the absence of any mitigating circumstances; and the horse must pass a commission-approved examination before being deemed eligible to be entered in a race.

B. **Second offense in a 365-day period in owner's stable in any jurisdiction:**
Disqualification and loss of the purse, in the absence of any mitigating circumstances; and

The horse must pass a commission-approved examination before being deemed eligible to be entered in a race.

C. **Third offense in a 365-day period in the owner's stable in any jurisdiction:**
Disqualification, loss of purse, and in the absence of any mitigating circumstances, a \$5000 fine; and

The horse shall be placed on the veterinarian's list for 45 days and must pass a commission-approved examination before being deemed eligible to be entered in a race.

The following are recommended penalties for violations due to the presence of a drug carrying a Category "C" penalty and overages for permitted furosemide. For NSAID's violation penalties see NSRC Rule 18.011.03

Licensed Trainer:

A. **First offense in a 365-day period in any jurisdiction for Furosemide (>100 ng/ml) and/or no furosemide when identified as administered:** Minimum of a written warning up to a maximum fine of \$500

B. **Second offense in a 365-day period in any jurisdiction for Furosemide (>100 ng/ml) and/or no furosemide when identified as administered:** Minimum of a written warning up to a maximum fine of \$750.

C. **Third offense in a 365-day period in any jurisdiction for Furosemide (>100 ng/ml) and/or no furosemide when identified as administered:** Minimum fine of \$500 up to a maximum fine of \$1000.

D. **First offense in a 365-day period in any jurisdiction for Phenylbutazone (>0.3 mcg/ml), Flunixin (>5.0 ng/ml), Ketoprofen (>2.0 ng/ml), and Class C violations:** Minimum fine of \$1000 absent mitigating circumstances.

- E. Second offense in a 365-day period in any jurisdiction for Phenylbutazone (>0.3 mcg/ml), Flunixin (>5.0 ng/ml), Ketoprofen (>2.0 ng/ml), and Class C violations: Minimum fine of \$1,500 and a 15-day suspension absent any mitigating circumstances.
- F. Third offense in a 365-day period in any jurisdiction for Phenylbutazone (>0.3 mcg/ml), Flunixin (>5.0 ng/ml), Ketoprofen (>2.0 ng/ml), and Class C violations: Minimum fine of \$2,500 and a 30-day suspension absent any mitigating circumstances.

Licensed Owner:

- A. First offense in a 365-day period in any jurisdiction for Furosemide (>100 ng/ml) and/or no furosemide when identified as administered: The horse may be required to pass a commission-approved examination before being eligible to run.
- B. Second offense in a 365-day period in any jurisdiction for Furosemide (>100 ng/ml) and/or no furosemide when identified as administered: The horse may be required to pass a commission-approved examination before being eligible to run.
- C. Third offense in a 365-day period in any jurisdiction for Furosemide (>100 ng/ml) and/or no furosemide when identified as administered: Disqualification and loss of purse. The horse must pass a commission-approved examination before being eligible to run.
- D. First offense in a 365-day period in any jurisdiction for Phenylbutazone (>0.3 mcg/ml), Flunixin (>5.0 ng/ml), Ketoprofen (>2.0 ng/ml), and Class C violations: Disqualification and loss of the purse in the absence of any mitigating circumstances. The horse must pass a commission-approved examination before being deemed eligible to run in a race.
- E. Second offense in a 365-day period in any jurisdiction for Phenylbutazone (>0.3 mcg/ml), Flunixin (>5.0 ng/ml), Ketoprofen (>2.0 ng/ml), and Class C violations: Disqualification and the loss of the purse in the absence of any mitigating circumstances. If the offense is with the same horse as the first offense, the horse shall be placed on the veterinarian's list for 45 days and then must pass a commission-approved examination before being deemed eligible to run in a race.
- F. Third offense in a 365-day period in any jurisdiction for Phenylbutazone (>0.3 mcg/ml), Flunixin (>5.0 ng/ml), Ketoprofen (>2.0 ng/ml), and Class C violations: Disqualification and loss of the purse in the absence of any mitigating circumstances. A minimum of \$5000 fine. If this offense is with the same horse as the first or second offense, the horse shall be placed on the veterinarian's list for 60 days and must pass a commission-approved examination before being deemed eligible to run in a race.

If the licensee has had no further violations within a two-year period, any penalty due to an overage in the 2.0-5.0 category will be expunged from the licensee's record for penalty purposes.

The recommended penalty for a violation involving a drug that carries a **Category "D"** penalty is a written warning to the trainer and owner. Multiple violations may result in fines and/or suspensions

Penalty Recommendations (in the absence of mitigating circumstances):

~~Class 1~~ 1– 5 years suspension and \$5,000 fine and loss of purse

~~Class 2~~ 6 month– 1 year suspension and \$1,500–\$2,500 fine and loss of purse

~~Class 3~~ 60 days– 6 month suspension and up to \$1,500 fine and loss of the purse ~~Class 4~~ 15– 60 days suspension and up to \$1,000 fine and loss of the purse

~~Class 5~~ 0– 15 days suspension with a possible loss of purse and/or fine

18.011.02A The penalties imposed by the stewards may include license suspension up to the duration of the meet plus 60 days, fines not to exceed the statutory limit of \$1500, and forfeiture of any purse, trophy, or other prize.

18.011.02B The stewards may consider mitigating circumstances and evidence and impose a lesser penalty.

18.011.02C The stewards may consider aggravating circumstances and evidence and past violations and impose greater penalties.

18.011.02D The stewards may recommend a penalty in excess of their authority. In such cases, the stewards may impose the maximum penalty authorized and refer the matter to the Commission with specific recommendations for further action. Such referral and recommendations ~~shall~~ **must** be included in the stewards' ruling.

18.011.03 Phenylbutazone Violations

The level of phenylbutazone ~~shall~~ **will** not exceed 5.0 ug/ml in blood or plasma samples taken following a race.

18.011.03A If laboratory testing indicates a level of phenylbutazone greater than 5.0 ug/ml and less than 15.0 ug/ml in blood or plasma, the trainer and any other persons found to be responsible for the test result may be fined in an amount that ~~shall~~ **will** not exceed \$1,000.

18.011.03B If laboratory testing indicates a level of phenylbutazone equal to or greater than 15.0 ug/ml in blood or plasma, the trainer and any other persons found to be responsible for the test result may, be fined in an amount not to exceed \$1000, and the horse may be disqualified.

18.011.04 RESERVED

18.011.05 Furosemide Violations

18.011.05A A horse administered furosemide pursuant to Chapter 14.003 and subsections thereto must have a detectable concentration of furosemide in the post races serum, plasma, or urine sample.

18.011.05B The specific gravity of post-race urine samples may be measured to ensure that samples are sufficiently concentrated for proper chemical analysis. The specific gravity ~~shall~~ will not be below 1.010. If the specific gravity of the urine is found to be below 1.010 or if a urine sample is unavailable for testing, quantification of furosemide in serum or plasma ~~shall~~ will be performed;

18.011.05C Quantification of furosemide in serum or plasma ~~shall~~ will be performed when the specific gravity of the corresponding urine sample is measured below 1.010, and when a urine sample is not obtained in post race sampling. Concentrations may not exceed 100 nanograms of furosemide per milliliter of serum or plasma.

18.011.05D A violation of the maximum amount of furosemide allowed in a post race serum or plasma sample may be considered a violation of Chapter 18.010.

18.012 The owner or owners of any horse or horses disqualified by reason of violation of Chapter 18.010 and 18.011 and subsections thereto ~~shall~~ will be denied or ~~shall~~ will promptly return any part of the purse or sweepstakes or any trophy or prize received and the same ~~shall~~ will be redistributed by the stewards.

18.012.01 If a positive laboratory report has not been issued to the stewards or the Commission within sixty (60) days after the date of a race, the owner of ~~a~~ the horse ~~shall~~ will be legally entitled to the purse and it ~~shall~~ will be conclusively presumed that the conditions precedent to such entitlement have been met.

18.012.02 Positive laboratory reports issued more than sixty (60) days following the date of a race may be considered as evidence of violations of rules. The stewards or the Commission may impose penalties in such cases not including a disqualification of a horse or a redistribution of a purse.

18.013 No person ~~shall~~ will improperly tamper or attempt to tamper with any horse in such a way as to affect his speed in a race, nor ~~shall~~ will he counsel or in any way aid or abet any such tampering.

18.014 No jockey's attendant ~~shall~~ is permitted to make a bet on any race, nor place a bet for anyone else.

18.015 No person ~~shall~~ is permitted to make a handbook or a foreign book ~~on the grounds of an association~~ within a licensed racetrack enclosure.

18.016 No person ~~shall~~ will solicit for or bet with a handbook or a foreign book ~~on the grounds of an association~~ within a licensed racetrack enclosure.

18.017 Any person having been convicted of a felony within the past ten (10) years may be denied a license and/or excluded from the ~~grounds of an association~~ licensed racetrack enclosure at any time during the conduct of a race meeting. Any person having been convicted of any gambling or bet messenger service offense within the past five (5) years may be denied a license and/or excluded from the ~~grounds of an Association~~ licensed racetrack enclosure during the conduct of a race meeting.

18.018 No person who is known as or reputed to be a bookmaker, ~~or~~ involved in the operation of a bet messenger service, ~~or~~ a vagrant within the meaning of the statutes of Nebraska, ~~or~~ a fugitive from justice, or whose conduct at a race track in Nebraska, or elsewhere is or has been improper, obnoxious, unbecoming or detrimental to the best interests of racing, ~~shall~~ will be permitted enter or remain upon the premises of this Commission or any ~~Association~~ licensed racetrack enclosure, and such persons may ~~upon discovery or recognition~~ be forthwith ejected removed immediately. Local law enforcement may also be contacted. (See Chapter 10.004)

18.018.01 No person or persons ~~shall~~ will transmit the results of any race or the pari-mutuel payoffs of such race to any other person or persons outside of the racing enclosure by any means whatsoever ~~including, but not limited to telephone, telegraph and radio~~ when such information is knowingly transmitted in connection with or as an aid to any illegal gambling operation.

18.018.02 This rule shall not be construed as prohibiting a newspaper from printing such results or information as news, or any television or radio station from telecasting or broadcasting such results or information as news in compliance with Chapter 2.004.02 through 2.004.03.

18.019 The use of hypodermic needles is forbidden, except when used by a veterinarian licensed by the State of Nebraska, veterinarian technicians approved by the Official Veterinarian who are working in the test barn, or the written permission of either the stewards or the ~~Racing~~ Commission. Possession of such equipment or any accessories thereto is forbidden unless permission has been secured from the stewards or the ~~authorized representative of the~~ commission, in writing. (See Statutes 2-1217 and 2-1218.)

18.020 No electrical, ~~or~~ mechanical, ~~device~~ or other ~~expedient~~ device designed to increase or decrease the speed of a horse, (or that would tend so to do) other than the ordinary ~~whip riding~~ crop, shall be possessed by any one or applied by anyone to a horse at any time within the licensed racetrack enclosure ~~on the grounds of an association,~~ during a meeting whether in a race or otherwise.

18.021 Any person who injects, gives, uses or administers any drugs, analgesics or medicines of any kind whatsoever, or allows or permits any other person to give, inject, or administer any drugs, analgesics, or medicines of any kind whatsoever, to a horse within twenty-four (24) hours prior to the running of a horse in a race, must give notice to the Stewards of the use, injection, or administering of said drugs analgesics or medicines prior to the running of said race. ~~(See Statute 2-1217 and 2-1218.)~~ The only permitted exception is the race day administration of furosemide (Salix) by a veterinarian licensed by the commission. ~~in accordance with the provisions of Chapter 14 Section 14.003.~~

18.022 No person ~~shall~~ is permitted to have any of the following in their possession within the licensed racetrack enclosure: ~~in his or her possession within the confines of a racetrack or within~~

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~~the stables, buildings, sheds or grounds, where horses are lodged or kept, who are eligible or entered to race over a race track of an association holding a race meeting;~~

- (1) any buzzers, batteries, electrical or mechanical or other appliances that might affect the speed or actions of a horse; or;
- (2) any drugs or stimulants, hypodermic syringes, or hypodermic needles, or similar instruments which may be used for injecting, except 1) veterinary technicians under the supervision of the official veterinarian in collection of samples; and 2) licensed veterinarians may have in their possession such drugs, syringes or other instruments or appliances required in general veterinary practice.

18.023 – PROHIBITED PRACTICES

The following are prohibited within the licensed racetrack enclosure:

18.023.01 The possession and/or use of a drug, substance, or medication ~~on the premises of a facility under the jurisdiction of the commission~~ for which a recognized analytical method has not been developed to detect and confirm the administration of such substance; or the use of which may endanger the health and welfare of the horse or endanger the safety of the rider, or the use of which may adversely affect the integrity or racing.

18.023.02 The possession or use of a drug, substance, or medication ~~on the premises of a facility under the jurisdiction of the commission~~ that has not been approved by the United States Food and Drug Administration (FDA) for any use (in human or animal) is forbidden without prior permission of the commission.

18.023.03 The possession and/or use of the following substances or of blood doping agents, including but not limited to those listed below, ~~on the premises of a facility under the jurisdiction of the commission is forbidden~~ is prohibited within the licensed racetrack enclosure:

- 1) Erythropoietin;
- 2) Darbepoietin;
- 3) Oxyglobin®;
- 4) Hemopure®.

1) Aminoimidazole carboxamide ribonucleotide (AICAR)

2) Darbepoetin

3) Equine Growth Hormone

4) Erythropoietin

5) Hemopure ®

6) Myo-Inositol Trispyrophosphate (ITPP)

7) Oxyglobin®

8) Thymosin beta

9) Venoms or derivatives thereof

- (a) Aminoimidazole carboxamide ribonucleotide (AICAR)

- (b) Darbepoetin
- (c) Equine Growth Hormone
- (d) Erythropoietin
- (e) Hemopure ®
- (f) Myo-Inositol Trispyrophosphate (ITPP)
- (g) Oxyglobin®
- (h) Thymosin beta
- (i) Venoms or derivatives thereof

18.023.04 The use of Extracorporeal Shock Wave Therapy or Radial Pulse Wave Therapy ~~shall~~ is not be permitted unless the following conditions are met:

- (a) Any treated horse ~~shall~~ is not be permitted to race for a minimum of 10 days following treatment;
- (b) The use of Extracorporeal Shock Wave Therapy or Radial Pulse Wave Therapy machines ~~shall~~ be limited only to veterinarians licensed to practice by the Commission;
- (c) Any Extracorporeal Shock Wave Therapy or Radial Pulse Wave Therapy machines ~~on the association grounds~~ within the licensed racetrack enclosure must be registered with and approved by the Commission or its designee before use;
- (d) All Extracorporeal Shock Wave Therapy or Radial Pulse Wave Therapy treatments must be reported to the official veterinarian on the prescribed form not later than the time prescribed by the official veterinarian.

18.023.05 The use of a nasogastric tube (a tube longer than six inches) for the administration of any substance within 24 hours prior to the post time of the race in which the horse is entered is prohibited without the prior permission of the official veterinarian or his/her designee.

18.023.06 Administering bisphosphonates to any horse under four years of age is prohibited. Horses four years of age or older may be administered bisphosphonate only under the following circumstances:

- (1) Only bisphosphonates that are FDA approved for use in the horse may be administered according to label requirements and only for diagnosed cases of navicular disease.
- (2) If a horse is older than four years of age is administered bisphosphonates, the Regulatory Authority must be notified within 24 hours of the administration, and the horse will be placed on the Veterinarian's list for no fewer than six months after the last administration. Prior to returning to racing, the horse must work for the Official Veterinarian.

(3) If any bisphosphonate is detected in a post race test sample and the Commission has not received timely notification of an administration, the detection will be treated as the finding of an illicit substance. The horse will be placed on the Veterinarian's List for no fewer than six months from the date of sampling and be required to work for the official veterinarian.

18.24 Non-Steroidal Anti-Inflammatory Drugs (NSAID's) Stacking Violations

18.24.01 The presence of more than one NSAID will constitute a NSAID stacking violation as follows:

A. Class 1 NSAID Stacking Violation (Penalty Class B) occurs when:

1. Two non-steroidal anti-inflammatory drugs are both found at individual levels determined to exceed the following restrictions:

- a. Flunixin - 20 nanograms per milliliter of plasma or serum;**
- b. Ketoprofen - 2 nanograms per milliliter of plasma or serum;**
- c. Phenylbutazone - 5 micrograms per milliliter of plasma or serum; or**
- d. any other non-steroidal anti-inflammatory drugs - detected at any concentration.**

2. Three or more non-steroidal anti-inflammatory drugs are all found at individual levels determined to exceed the following restrictions:

- a. Flunixin - 3 nanograms per milliliter of plasma or serum;**
- b. Ketoprofen - 1 nanograms per milliliter of plasma or serum;**
- c. Phenylbutazone - 0.3 micrograms per milliliter of plasma or serum; or**
- d. any other non-steroidal anti-inflammatory drugs - detected at any concentration.**

B. A Class 2 NSAID Stacking Violation (Penalty Class C) occurs when:

1. Any one substance found in excess of the restrictions listed in subsection (A)(1) above in combination with any one of the following substances at levels below, but in excess of the following levels:

- a. Flunixin - 3 nanograms per milliliter of plasma or serum;**
- b. Ketoprofen - 1 nanogram per milliliter of plasma or serum; or**
- c. Phenylbutazone - 0.3 micrograms per milliliter of plasma or serum.**

C. A Class 3 NSAID Stacking Violation (Penalty Class C, fines only) occurs when:

1. Any combination of two of the following non-steroidal anti-inflammatory drugs are found in excess of:

- a. Flunixin - 3 nanograms per milliliter of plasma or serum;**
- b. Ketoprofen - 1 nanogram per milliliter of plasma or serum; or**
- c. Phenylbutazone - 0.3 micrograms per milliliter of plasma or serum**

Chapter 19 OBJECTIONS AND PROTESTS

19.001 The Stewards ~~shall~~ will take cognizance of foul riding into consideration and may entertain reports from other racing officials ~~of from~~ the meeting regardless of whether or not a formal complaint is made, otherwise no complaint ~~shall~~ will be considered which comes from any person other than the jockey, trainer or owner of the horse interfered with.

19.002 If a horse is disqualified for a foul under these rules, any other horse in the race owned wholly or in part by the same interest may also be disqualified. No refunds.

19.003 If a horse leaves the track after the "start", it must be disqualified.

19.004 A protest, except a protest involving fraud, may be filed only by the owner (or that owner's authorized agent), trainer, or jockey of the horse engaged in the race in which the protest is made or by a racing official of the meeting.

19.005 A protest involving fraud may be made by any person.

19.006 If a claimed horse has a posterior digital (heel nerve) neurectomy and has not complied with requirements in Chapter 9.001.28, the claimant ~~shall have~~ has forty-eight (48) hours from the start of the race from which said horse was claimed, to file a protest that must be supported by an affidavit made by a licensed veterinarian and the official veterinarian.

19.007 A protest, except a claim growing out of ~~happenings in~~ anything that happened during the running of the race, must be made in writing, signed by the complainant, and filed with the Stewards before post time of the race in question.

19.008 To merit consideration, any protest over the status of an alleged maiden must be made in writing, signed by the complainant, and filed with the stewards before the programmed post time for the race in which the protested maiden is scheduled to run.

19.009 A protest against a horse engaged in a race and filed with the stewards not less than sixty (60) minutes before post time, ~~shall~~ will receive immediate consideration; and in ~~default~~ absence of proof within thirty (30) minutes of post time that the horse is qualified to start, the horse may be disqualified from starting.

19.010 To merit consideration, a protest against the programmed distance of a race must be made at least thirty (30) minutes before post time for that race, but nothing in the rule ~~shall~~ affects the rule for races run at a wrong distance as compared with the official program.

19.011 To merit consideration, a protest against a horse based on ~~a happening in~~ anything that happened during a race must be made to the stewards before the placing of the horses for that race has been officially confirmed.

19.012 If a jockey wishes to protest ~~a happening in~~ something that happened during a race, they ~~shall~~ must notify the Clerk of Scales or outrider in accordance with procedures specified by the Stewards at the race meet.

The Stewards may specify either of the following procedures for the filing of a protest by a jockey:

1) The jockey ~~shall~~ will be required to report to a designated outrider on the backstretch immediately following the running of a race. The outrider ~~shall~~ will be in constant radio communications with the Stewards following each race, and ~~shall~~ will immediately notify the Stewards of any protest by a jockey.

An owner or trainer may protest ~~a happening in~~ something that happened during a race and ~~shall~~ will be provided adequate means of contacting the Stewards promptly following a race. An owner or trainer may advise the Stewards that a discussion with their jockey is needed before a decision concerning a claim of foul is made, in which case the Stewards ~~shall~~ will take no official action until a reasonable opportunity for such discussion and decision has been allowed. It ~~shall~~ will be the trainers and owner's responsibility to be aware of ~~means~~ the means available to them for timely communication with the Stewards following a race.

2) The jockey ~~shall be~~ is required to notify the Clerk of Scales of any protest immediately upon his arrival at the scales for weighing in. It ~~shall be~~ is each jockey's responsibility to know which procedure is being used for reporting a protest.

19.013 Pending the determination of a protest, any money or prize won by a protested horse, or any other money affected by the outcome of the protest ~~shall~~ will be held by the horsemen's bookkeeper until the protest is finally determined or directed in writing by the ~~Nebraska Racing~~ Commission.

19.014 A protest may not be withdrawn without permission ~~of~~ from the Stewards.

19.015 No person ~~shall~~ will make a frivolous protest.

19.016 The Stewards ~~shall~~ will keep a record of all protests and complaints and of any action taken thereon; and ~~shall~~ will report both daily to the ~~Racing~~ Commission.

19.017 "Objection or inquiry light" ~~shall~~ will be flashed at the direction of any one of the three (3) Stewards.

Chapter 20 - WEIGHTS

20.001 WEIGHT PENALTIES AND ALLOWANCES

20.001.01 The following weights are carried when they are not stated in the condition of the race:

SCALE OF WEIGHTS FOR AGE

	JAN. MAR.				NOV.					
AGE	FEB.	APR.	MAY	JUNE	JULY	AUG.	SEPT.	OCT.	DEC.	
ONE-HALF MILE										
2	-	-	-	-	105	108	111	114		
3	117	119	121	123	125	126	127	128	129	
4	130	130	130	130	130	130	130	130	130	
5 & UP	130	130	130	130	130	130	130	130	130	
SIX FURLONGS										
2	-	-	-	-	102	105	108	111		
3	114	117	119	121	123	125	126	127	128	
4	129	130	130	130	130	130	130	130	130	
5 & UP	130	130	130	130	130	130	130	130	130	
ONE MILE										
2	-	-	-	-	96	99	102			
3	107	111	113	115	117	119	121	122	123	
4	127	128	127	126	126	126	126	126	126	
5 & UP	128	128	127	126	126	126	126	126	126	
ONE MILE AND ONE-QUARTER										
2	-	-	-	-	-	-	-	-		
3	101	107	111	113	116	118	120	121	122	
4	125	127	127	126	126	126	126	126	126	
5 & UP	127	127	127	126	126	126	126	126	126	
ONE MILE AND A HALF										
2	-	-	-	-	-	-	-	-		
3	98	104	108	111	114	117	119	121	122	
4	124	126	126	126	126	126	126	126	126	
5 & UP	126	126	126	126	126	126	126	126	126	
TWO MILES										
2	-	-	-	-	-	-	-	-		
3	96	102	106	109	112	114	117	119	120	
4	124	126	126	126	126	125	125	124	124	
5 & UP	126	126	126	126	126	125	125	124	124	

20.001.02 In races of intermediate lengths, the weights for the shorter distance are carried.

20.001.03 In all races except handicaps and races where the conditions expressly state to the contrary, fillies that are two years old are allowed 3 lbs., and fillies and mares that are three years old and upward are allowed 5 lbs., before September 1 and 3 lbs. afterwards.

20.001.04 The minimum weight in all overnight races for horses aged two year olds, ~~for three year olds, or for four year olds and upward~~ and up ~~shall be~~ is 112 pounds, subject to the sex of the jockey and apprentice allowance. This rule ~~shall~~ does not apply to handicaps or to races written for horses aged three ~~year olds and upwards~~ and up.

20.002 WEIGHING OUT

20.002.01 The specified jockeys ~~shall~~ will be weighed out for their respective mounts in each race by the clerk of the scales not less than twenty (20) minutes before the time fixed for the race. In case of a substitution of a rider after the original rider has been weighed out, the substitute rider ~~shall~~ will be weighed as promptly as possible and the name and weight of the substitute publicly announced and posted.

20.002.02 No jockey may carry overweight in excess of 2 lbs., without permission of the owner or trainer. ~~and under~~ There are no circumstances ~~shall this the~~ overweight will exceed 7 lbs. If a jockey is overweight in excess of 2 lbs., the owner or trainer may substitute another rider without liability for a jockey fee.

20.002.03 If the overweight is more than two (2) pounds in excess of the weight the horse is to carry (the owner or trainer consenting) the jockey ~~shall~~ will declare the amount of overweight to the clerk of the scales at least forty-five (45) minutes before the time appointed for the race, and the clerk ~~shall~~ will report the overweight to the board of stewards and be announced publicly. Failure on the part of any jockey to comply with the rule ~~shall~~ will be reported to the Stewards.

20.002.04 If an underweight in excess of 2 lbs. is discovered after wagering has commenced, and before the actual start of the race, the horse ~~shall~~ will be scratched and complete refund ~~shall~~ will be made.

20.002.05 None of the following items should be included in a jockey's weight: ~~whip~~ riding crop or whip ~~riding crop~~ substitute, head number, bridle, bit, reins, blinkers, number cloth, safety helmet, safety vest or chamois.

20.002.06 The association ~~shall~~ will provide the only attendants who will be permitted to assist jockeys in weighing out or at any other time while in the performance of their duties. The attendants ~~shall~~ will be ~~approved~~ licensed by the ~~Nebraska State Racing Commission, and licensed as such.~~

20.003 WEIGHING IN

20.003.01 After a race has been run, the jockey ~~shall~~ will pull up his or her mount, ride promptly to the winner's circle, and be weighed in by the clerk of the scales.

20.003.02 If a jockey is prevented from riding the mount to the judge's stand because of an accident or of illness either to himself or herself or to the horse, the jockey may walk or be carried to the scales, or be excused by the stewards from weighing in. ~~(In no case shall~~ will the jockey ride a horse bleeding profusely or crippled by a broken bone past the public stands, nor attempt to lead him or have him led past the public stands.)

20.003.03 Except by permission of the stewards, every jockey must, ~~upon returning to the placing judge's stand,~~ unsaddle the horse he or she has ridden upon returning to the placing judge's stand, and ~~no~~ No person ~~shall~~ is permitted to touch said horse except by his bridle.

20.003.04 No person ~~shall~~ will assist a jockey in removing ~~from the horse~~ the equipment that is to be included in the jockey weight from the horse, except by the permission of the stewards.

20.003.05 No person ~~shall~~ is permitted to throw any covering over any horse at the place of dismounting until the jockey has removed the equipment that is to be included in his or her weight.

20.003.06 Each jockey ~~weighing in, shall~~ will carry ~~over the scales~~ all pieces of equipment carried when weighing out over the scales when weighing in. Thereafter it may be handed to the attendant.

20.003.07 Each jockey ~~shall~~ must weigh in and weigh out at the same weight. If the jockey's weight comes in short of ~~it~~ the correct weight by more than two (2) pounds when weighing out, his or her mount may be disqualified and the purse may be redistributed accordingly, and the jockey may be subject to action by the stewards. Disqualification of a horse due to a shortage of weight on weighing in ~~shall~~ will not affect the official order of finish for purposes of parimutuel payoffs.

20.003.08 No jockey ~~shall~~ will weigh in at more than two (2) pounds over the weight at which he or she weighed out, except insofar as said weight may have been affected by the elements.

Chapter 21 WINNINGS

21.001 ESTIMATED WINNINGS

21.001.01 The winnings of a horse in a stakes race ~~shall be~~ is computed on the value of the gross earnings.

21.001.01A In estimating foreign winnings, the current rate of exchange at the time of such winnings ~~shall~~ will be adopted.

21.001.01B The value of prizes not in money will not be estimated in the value of the race to the winner.

21.001.01C In estimating the value of a series of races in which an extra sum of money or prize is won by winning two or more races, the extra sum or prize ~~shall~~ will be estimated in the last race by which it was finally won.

21.001.02 In all races, should there be any surplus from entries or subscriptions over the advertised value, it ~~shall~~ will be paid the winner, unless stated by the conditions that it will ~~to go~~ to the other horses in the race:

21.001.02A If the condition of a race provides that a bonus or prize be paid to a person in the forfeit list, the bonus or prize ~~shall~~ will be applied to the payment of the forfeits and the balance, if any, ~~shall~~ will be paid to the person.

21.001.03 Winnings during the year ~~shall~~ will include all prizes from the 1st of January preceding to the time appointed for the start, and ~~shall~~ will apply to all races in any country; and winnings ~~shall~~ will include dividing, walking over or receiving forfeit.

21.001.03A Winnings of a fixed sum is understood to be winning it in one race, unless specified to the contrary.

21.001.04 In a case of walk over (except in selling races), one-half (1/2) of the money offered to the winner is given.

21.001.04A When a walk over is the result of arrangement by owners of horses engaged, no portion of the added money nor any other prize need be given. ~~(See Chapter 16.)~~

21.001.05 Any money or prize which ~~by the conditions~~ is to go to the horse placed second, or in any lower place in the race by the conditions, shall be distributed as follows, if the winner has walked over or no horse has been so placed; ~~be dealt with as follows~~:

21.001.05A If part of the stake, it ~~shall~~ will go to the winner; or

21.001.05B If a separate donation from the association or any other source, it ~~shall~~ will not be given at all; or

21.001.05C If entrance money for the race, it ~~shall~~ will go to the Association.

21.001.06 If a race never ~~be runs~~ or ~~be~~ is void~~ed~~, stakes, forfeits, and entrance money ~~shall~~ will be returned.

21.001.07 A race may be declared void if no qualified horse covers the course according to rule.

21.002 WINNINGS

21.002.01 The value of a race to a winner ~~shall~~ will be computed on the value of the gross earnings. (~~See Chapter 21-001.01.~~)

21.002.02 Winnings ~~shall~~ will include all monies won in all countries, up to the time appointed for the start, including walkovers and forfeits, but no second and third place money nor the value of a prize not in money.

21.002.03 Winnings during a year ~~shall~~ will be reckoned from January 1 of that year.

21.002.04 The winner or non-winner of a specified sum means the winner or non-winner of a single race of that value to the winner, unless otherwise stated.

2.002.05 In computing the value of a series of races in which an extra sum of money is won by the winning of two or more races of the series, the extra amount ~~shall~~ will not be included in the horses' winnings until the series, or that part of it, is finished and ~~hence~~ the extra amount is definitely ascertainable. When ascertained, it ~~shall~~ will be added to the race that determined the extra amount.

21.002.06 Foreign winnings ~~shall~~ will be estimated based on the normal rate of exchange prevailing on the day of the winning.

21.002.07 The entrance money; and starting and subscription fees; in every race, ~~shall~~ will go to the winner unless otherwise provided in its conditions, but ~~when from any cause~~ if a race is not run for any reason, all stakes or entrance money, if any paid, ~~shall~~ will be returned.

Chapter 22 WORK OUT

22.001 Every Commission licensee exercising a horse shall, upon request of the clocker or assistant clockers employed to tabulate the workout times, must correctly state the distance over which such horse is to be worked and the point on the racetrack where it is intended to start the workout upon the request of the clocker or assistant clockers employed to calculate the workout times. He The licensee must identify the horse if requested to do so. The clocker or assistant clockers are prohibited from wagering on the outcome of any race conducted by the Association at that licensed racetrack enclosure. The clocker or assistant clockers ~~shall~~ will file ~~on a daily basis with the Commission~~ a report listing the date, track condition, name of each horse worked, and the time and distance for each workout with the commission on a daily basis.

22.002 Permission must be obtained from a steward to exercise a horse, on the track, between races.

22.003 ~~When a horse is being warmed up or exercised, public announcement shall be made, giving the name of the horse and explaining his presence on the track.~~

22.004 No horse will be allowed to start which has not raced in ninety (90) days unless it has one ~~credible~~ recorded workout that is approved by the stewards. A horse ~~which has never started or~~ which has not started within the last twelve (12) months will not be allowed to start unless it has two (2) credible works recorded workouts. A horse which has never started must have two (2) recorded workouts, one of which must be from the starting gate and the horse must be approved by the starter. Individual tracks may establish a more restrictive rule, subject to the approval of the ~~Racing~~ Commission.

Commented [LH31]: Stewards comment to keep this at two.

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Chapter 23 PARI-MUTUEL WAGERING

23.001 GENERAL PROVISIONS

23.001.01 GENERAL

Each association shall conduct wagering in accordance with applicable laws and ~~these rules~~ this title. Such wagering ~~shall~~ will employ a pari-mutuel system approved by the Commission. The totalisator ~~shall~~ will be tested prior to and during the meeting as required by the Commission.

23.001.02 RECORDS

(1) The association ~~shall~~ will maintain records of all wagering so the Commission may review such records for any contest including the opening line, subsequent odds fluctuation, price calculations, and the amount and at which window wagers were placed on any betting interest and such other information as may be required. Such wagering records ~~shall~~ will be retained by each association ~~in a form acceptable to the Commission~~ and safeguarded for not less than one year following the last day of the race meet. The Commission may require that certain of these records be made available to the wagering public at the completion of each contest.

(2) The association ~~shall~~ will provide the Commission with a list of the licensed individuals ~~afforded~~ who have access to pari-mutuel records and equipment at the wagering facility.

23.001.03 PARI-MUTUEL TICKETS

A pari-mutuel ticket is evidence of a contribution to the pari-mutuel pool operated by the association and is evidence of the obligation of the association to pay to the holder thereof such portion of the distributable amount of the pari-mutuel pool as is represented by such valid pari-mutuel ticket. The association ~~shall~~ will cash all valid winning tickets when such are presented for payment during the course of the meeting, and for one full year immediately following date of purchase.

To be deemed a valid pari-mutuel ticket, such ticket ~~shall~~ must have been issued by a pari-mutuel ticket machine operated by the association and recorded as a ticket entitled to a share of the pari-mutuel pool, and contain imprinted information as to:

- (a) The name of the association operating the meeting.
- (b) A unique identifying number or code.
- (c) Identification of the terminal at which the ticket was issued.
- (d) A designation of the performance for which the wagering transaction was issued.
- (e) The contest number for which the pool is conducted.

- (f) The type or types of wagers represented.
 - (g) The number or numbers representing the betting interests for which the wager is recorded.
 - (h) The amount or amounts of the contributions to the pari-mutuel pool or pools for which the ticket is evidence.
- (2) No pari-mutuel ticket recorded or reported as previously paid, cancelled, or non-existent ~~shall~~will be deemed a valid pari-mutuel ticket by the association. The association may withhold payment and refuse to cash any pari-mutuel ticket deemed not valid.
- (3) After one full year immediately following the date of purchase, no pari-mutuel ticket ~~shall be~~ is eligible for redemption or payment by any association.

23.001.04 PARI-MUTUEL TICKET SALES AND CANCELLATIONS

- (1) Pari-mutuel tickets ~~shall~~will not be sold by anyone other than an association licensed to conduct pari-mutuel wagering.
- (2) No pari-mutuel ticket may be sold on a contest for which wagering has already been closed and no association ~~shall be~~ is responsible for ticket sales entered into but not completed by issuance of a ticket before the totalisator is closed for wagering on such contest.
- (3) Claims pertaining to a mistake on an issued or unissued ticket must be made by the bettor prior to leaving the seller's window.
- (4) Payment on winning pari-mutuel wagers ~~shall~~will be made based on the order of finish as purposely posted and declared "official". Any subsequent change in the order of finish or award of purse money as may result from a subsequent ruling by the stewards or Commission ~~shall~~will in no way affect the pari-mutuel payoff. If an error in the posted order of finish or payoff figures is discovered, the official order of finish or payoff prices may be corrected and an announcement concerning the change ~~shall~~will be made to the public.
- (5) The association ~~shall~~will have no obligation to enter a wager into a betting pool if unable to do so due to equipment failure.
- (6) No pari-mutuel ticket ~~shall~~will be sold to any person under ~~nineteen~~ twenty-one years of age.
- (7) No pari-mutuel ticket ~~shall~~will be sold to a licensed jockey.
- (8) No person or corporations ~~shall~~will directly or indirectly purchase pari-mutuel tickets or participate in the purchase of any part of a pari-mutuel pool for another for hire or for any gratuity.

(9) A procedure that can permit the cancellation of pari-mutuel tickets after the close of wagering may only be used with the prior approval of the Commission. The Commission may approve the procedure upon compliance with the following:

- (a) The association responsible for contracting for the totalizator services must submit a written request to the Commission at least ten days prior to the adoption of any such procedure. The request must include a detailed explanation of the proposed procedure, the effect that said procedure has on the operation of the totalizator system, and the related policies and procedures that the association has with respect to the responsibility of the pari-mutuel clerks who process the cancellations.
- (b) ~~The~~ period allowed for the cancellation of tickets ~~shall~~ will be zero seconds (no cancel delay). ~~may not exceed ten (10) seconds or such lesser time as the Commission may establish.~~
- (c) The totalisator company ~~shall~~ will furnish to the Commission ~~within twenty-four (24) hours of the last contest of each program~~ a report specifically identifying the Mutuel clerk, the teller window, the exact time of the close of wagering for that contest, the exact time of the cancellation, the details of the ticket, including: the amount of the wager, the wager type, and the contestant numbers; for each cancellation after the close of wagering for the contest within twenty-four (24) hours of the last contest of each program.
- (d) Cancellation of a pari-mutuel ticket after the close of wagering ~~shall~~ will be restricted to the tickets sold to the customer at the teller's window immediately prior to the close of wagering.
- (e) Every transaction involving the cancellation of a pari-mutuel ticket after the close of wagering ~~shall~~ will be accompanied by a written explanation from the pari-mutuel teller, a copy of which ~~shall~~ will be forwarded to the commission. The explanation ~~shall~~ will include the circumstances that resulted in the cancellation.

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23.001.05 ADVANCE PERFORMANCE WAGERING

No association ~~shall~~ will permit wagering to begin more than ~~one~~ twelve (12) hours before scheduled post time of the first contest of a performance unless it has first obtained the authorization of the Commission.

23.001.06 CLAIMS FOR PAYMENT FROM PARI-MUTUEL POOL

At a designated location, a written, verified claim for payment from a pari-mutuel pool ~~shall~~ will be accepted by the association in any case where the association has withheld

payment or has refused to cash a pari-mutuel wager. The claim ~~shall~~will be made on such form as approved by the Commission, and the claimant ~~shall~~will make such claim under penalty of perjury. The original of such claim ~~shall~~will be retained by the association for one year.

- (1) In the case of a claim made for payment of a mutilated pari-mutuel ticket that does not contain the total imprinted elements required in rule 23.001.03 (1) of these general provisions, the association ~~shall~~will make a recommendation to accompany the claim as to whether or not the mutilated ticket has sufficient elements to be positively identified as a winning ticket.
- (2) In the case of a claim made for payment on a pari-mutuel wager, the Commission ~~shall~~will adjudicate the claim and may order payment thereon from the pari-mutuel pool or by the association, or may deny the claim, or may make such other order, as it may deem proper.

23.001.07 PAYMENT FOR ERRORS

If an error occurs in the payment amounts for pari-mutuel wagers that are cashed or entitled to be cashed, and as a result of such error, the pari-mutuel pool involved in the error is not correctly distributed among winning ticket holders, the following ~~shall~~will apply:

- (1) Verification is required to show that the amount of the commission, the amount in breakage, and the amount in payoffs is equal to the total gross pool. If the amount of the pool is more than the amount used to calculate the payoff, the underpayment ~~shall~~will be added to the corresponding pool of the next performance. If underpayments are discovered after the close of the meeting, the underpayments ~~shall~~will be held in an interest-bearing account approved by the Commission until being added, together with accrued interest, to the corresponding pool of the next meet. If the association does not conduct another race meet, any underpayment plus interest ~~shall~~will be held until a written order is received from the Commission specifying a distribution to be included in pari-mutuel pools at one or more other licensed race meets.
- (2) In the event the error results in an overpayment to winning wagers, the association ~~shall~~will be responsible for such payment.
- (3) The pari-mutuel manager ~~shall~~will provide the Commission a written report as to the erroneous payments and the specific actions taken pursuant to the above rules.

23.001.08 BETTING EXPLANATION

- (1) The rules of racing relative to each type of pari-mutuel pool offered must be available upon request through association representatives. A summary explanation of pari-mutuel wagering and each type of betting pool offered, and a notice as to the availability of the rules of racing relative to pari-mutuel pools, ~~shall~~ will be published in the program for every wagering performance.
- (2) The individual pari-mutuel pools may be given alternative names by each association, provided prior approval is obtained from the Commission.

23.001.09 DISPLAY OF BETTING INFORMATION

- (1) Approximate odds for Win pool betting ~~shall~~ will be posted on a "tote board" or other display devices in a manner approved by the Commission within view of the wagering public and updated at intervals of not more than 60 seconds.
- (2) The probable payoff or amounts wagered, in total and on each betting interest, for other pools may be displayed to the wagering public at intervals and in a manner approved by the Commission.
- (3) Official results and payoffs must be displayed upon each contest being declared official.

23.001.10 CANCELLED CONTESTS

If a contest is cancelled or declared "no contest", refunds ~~shall~~ will be granted on valid wagers in accordance with these rules.

23.001.11 REFUNDS

- (1) Notwithstanding other provisions of these rules, refunds of the entire pool ~~shall~~ will be made on:
 - (a) Win pools, Exacta pools, and first-half Double pools offered in contests in which the number of betting interests has been reduced to fewer than two (2).
 - (b) Place pools, Quinella pools, Trifecta pools, first-half Quinella Double pools, first-half Twin Quinella pools, first-half Twin Trifecta pools, and first-half Tri-Superfecta pools offered in contests in which the number of betting interests has been reduced to fewer than three (3).
 - (c) Show pools, Superfecta pools, and first-half Twin Superfecta pools offered in contests in which the number of betting interests has been reduced to fewer than four (4).

(2) In all cases when a horse has been excused by the Stewards after wagering has started but before "off-time", all money wagered on the horse so excused ~~shall~~ will be deducted from the pool and be refunded.

(3) If a horse is left at the post at "off-time", there ~~shall~~ will be no refund, but if one horse or more is prevented from, leaving the post at "off-time" because of being locked in the gate, the Starter ~~shall~~ will immediately notify the Stewards, who in turn ~~shall~~ will immediately notify the manager of the pari-mutuel department. The Starter ~~shall~~ will be the sole judge of what horse or horses are prevented from starting in a race through failure of the gates to open (~~See Chapter 13-010.23~~).

(4) If no horse finishes in a race, all money wagered on that race ~~shall~~ will be refunded.

(5) If two or more horses in a race are coupled on the same Mutuel ticket, there ~~shall~~ will be no refunds, unless all of the horses so coupled are excused before "off-time", or all of the horses so coupled are left locked in the gate.

(6) If a race is declared off by the Stewards after wagering begins on that race, all money wagered on that race ~~shall~~ will be refunded.

(7) Authorized refunds ~~shall~~ will be paid upon presentation and surrender of the affected pari-mutuel ticket.

23.001.12 COUPLED ENTRIES AND MUTUEL FIELDS

(1) ~~A COUPLED ENTRY is two or more contestants in a race that are "coupled" as a single betting interest due to common ties involving ownership, financial interests, or training.~~

(2) ~~A MUTUEL FIELD is a common betting interest that is established when the number of contestants in an event exceeds the capacity of the totalizator system. A wager on one is a wager on all.~~

(3) Contestants coupled in wagering as a coupled entry or Mutuel field ~~shall~~ will be considered part of a single betting interest for the purpose of price calculations and distribution of pools. Should any contestant in a coupled entry or Mutuel field be officially withdrawn or scratched, the remaining contestants in that coupled entry or Mutuel field ~~shall~~ will remain valid betting interests and no refunds will be granted. If all contestants within a coupled entry or Mutuel field are scratched, then tickets on such betting interests ~~shall~~ will be refunded, notwithstanding other provisions of these rules.

(4) For the purpose of price calculations only, coupled entries and Mutuel fields ~~shall~~ will be calculated as a single finisher, using the finishing position of the leading contestant in that coupled entry or Mutuel field to determine order of

placing. This rule ~~shall~~will apply to all circumstances, including situations involving a dead heat, except as otherwise provided by these rules.

23.001.13 POOLS DEPENDENT UPON BETTING INTERESTS

Unless otherwise provided for by the Commission or it's designee, ~~otherwise provides, at the time when~~ the pools are opened for wagering, the association:

- (1) may offer win, place, and show wagering on all contests with ~~six (6)~~ two (2) or more betting interests.
- (2) may be allowed to prohibit show wagering on any contest with five (5) or fewer betting interests scheduled to start.
- (3) may be allowed to prohibit place wagering on any contest with four (4) or fewer betting interests scheduled to start.
- (4) may be allowed to prohibit Quinella wagering on any contest with three (3) or fewer betting interests scheduled to start.
- (5) may be allowed to prohibit Quinella Double wagering on any contests with three (3) or fewer betting interests scheduled to start.
- (6) may be allowed to prohibit Exacta wagering on any contest with three (3) or fewer betting interests scheduled to start.
- (7) ~~shall~~ may prohibit Trifecta wagering on any contest with seven or fewer betting interests scheduled to start.
- (8) ~~shall~~ may prohibit Superfecta wagering on any contest with seven (7) or fewer betting interests scheduled to start.
- (9) may be allowed to prohibit Twin Quinella wagering on any contests with three (3) or fewer betting interests scheduled to start.
- (10) ~~shall~~ will prohibit Twin Trifecta wagering on any contests with seven (7) or fewer betting interests scheduled to start.
- (11) may be allowed to prohibit Show Quinella wagering on any contest with four (4) or fewer betting interests scheduled to start.
- (12) ~~shall~~ will prohibit Twin Superfecta wagering on any contests with seven (7) or fewer betting interests scheduled to start.
- (13) may be allowed to prohibit Show Quinella wagering on any contest with four (4) or fewer betting interests scheduled to start.

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- (14) The State Steward is authorized to determine if exacta, trifecta, or superfecta should be offered if the number of betting interests scheduled to start is below what is required in subsections (6), (7), and (8) above. The State Steward may cancel any wagering pool at any time before wagering closes if her or she determines that the number of betting interests is insufficient to justify the pool.

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23.001.14 PRIOR APPROVAL REQUIRED FOR BETTING POOLS

- (1) An association that desires to offer new forms of wagering must apply in writing to the Commission and receive written approval prior to implementing the new betting pool.
- (2) The association may suspend previously approved forms of wagering with the prior approval of the Commission. Any carryover ~~shall~~will be held until the suspended form of wagering is reinstated. An association may request approval of a form of wagering or separate wagering pool for specific performances.

23.001.15 CLOSING OF WAGERING IN A CONTEST

- (1) A Commission representative ~~shall~~will close wagering for each contest after which time no pari-mutuel tickets ~~shall~~will be sold for that contest.
- (2) The association ~~shall~~will maintain, in good order, a system approved by the Commission for closing wagering.

23.001.16 COMPLAINTS PERTAINING TO PARI-MUTUEL OPERATIONS

- (1) When a patron makes a written complaint regarding the pari-mutuel department to an association, the association ~~shall~~will immediately issue a complaint report, setting out:
- (a) The name of the complainant
 - (b) The nature of the complaint
 - (c) The name of the persons, if any, against whom the complaint was made
 - (d) The date of the complaint; and
 - (e) The action taken or proposed to be taken, if any, by the association.
- (2) The association ~~shall~~will submit every complaint report to the Commission within 48 hours after the complaint was made.

23.001.17 LICENSED EMPLOYEES

All licensees ~~shall~~will report any known irregularities or wrong doings by any person involving pari-mutuel wagering immediately to the Commission and cooperate in subsequent investigations.

23.001.18 UNRESTRICTED ACCESS

The association ~~shall~~will permit the Commission unrestricted access at all times to its facilities and equipment and to all books, ledgers, accounts, documents and records of the association that relate to pari-mutuel wagering.

23.001.19 EMERGENCY SITUATIONS

In the event of an emergency in connection with the pari-mutuel ~~department~~division not covered in these rules, the pari-mutuel manager representing the association ~~shall~~will report the problem to the stewards, and the association and the stewards ~~shall~~will render a full report to the Commission within 48 hours.

23.01.20 THE PARI-MUTUEL MANAGER:

- (a) ~~shall~~ Will deliver to the Commission at the end of each racing day, a record showing the amount wagered in each pool, the commission, and the breakage for each race and the totals of each for the day to the Commission at the end of each racing day.
- (b) ~~shall~~ Will be properly and timely advised by the Racing Secretary, ~~prior to the beginning of wagering on each race~~, on the horses that will compete in the race prior to the beginning of wagering on each race.
- (c) ~~is held~~ Is responsible for the conduct of the Mutuel employees, but is not responsible for their "shorts" or "longs".

Each seller or cashier ~~shall be~~ is responsible to the Pari-mutuel Manager for his or her "shorts" or "longs". Such "shorts" or "longs" ~~shall be~~ are a guide to the Pari-mutuel Manager as to the conduct and character of the employees.

- (d) ~~shall~~ Will employ only those licensed by the Commission unless by special permission of the Commission.
- (e) ~~Shall~~ Will allow no one to enter the Mutuel Department other than those properly licensed and whose employment requires their presence, except with the specific authorization of the pari-mutuel Manager or the Commission.
- (f) ~~shall~~ Will sign all license applications for employees of the Pari-mutuel department.

- (g) ~~shall, upon discharging an employee or the resignation of an employee, Will~~ immediately report ~~it to the Commission~~ the discharge or resignation of an employee to the Commission. If a discharge or resignation is related to possible violations of racing rules or state laws, or problems involving the handling or reconciliation of wagers, notice ~~shall will~~ be accompanied by a report to the Commission concerning the reasons for the action.
- (h) ~~shall be~~ Is responsible for the "odds board" and the information it reflects.

23.002 Reserved

23.003 SIMULCAST WAGERING

23.003.01 DUTIES OF SIMULCAST HOST

- (1) Every host association simulcasting its performance, if requested, may contract with an authorized receiver for the purpose of providing authorized users its simulcast.
- (2) A host association is responsible for content of the simulcast and ~~shall will~~ use all reasonable effort to present a simulcast that offers the viewers an exemplary depiction of each performance.
- (3) Unless otherwise permitted by the Commission, every simulcast will contain in its video content a digital display of actual time of day, the name of the host facility from where it emanates, the number of the contest being displayed, and any other relevant information available to patrons at the host facility.
- (4) The host association ~~shall will~~ maintain such security controls including encryption over its uplink and communications systems as directed or approved by the Commission.

23.003.02 Duties of Authorized Receiver

- (1) An authorized receiver conducts and operates a pari-mutuel wagering system on the results of contests being held or conducted and simulcast from the enclosures of one or more host associations and with the approval of the Commission.
- (2) An authorized receiver ~~shall will~~ provide:
- (a) adequate transmitting and receiving equipment of acceptable broadcast quality, which ~~shall will~~ not interfere with the closed circuit TV

system of the host association for providing any host facility patron information.

(b) pari-mutuel terminals, pari-mutuel odds displays, modems and switching units enabling pari-mutuel data transmissions, and data communications between the host and guest associations.

(c) ~~a voice communication system between each guest association and the host association providing timely voice contact among the Commission designees, placing judges and pari-mutuel departments.~~

(3) The guest association and all authorized receivers ~~shall~~ will conduct pari-mutuel wagering pursuant to the applicable Commission rules.

(4) The Commission may appoint at least one designee to supervise all approved simulcast facilities and may require additional designees as is reasonably necessary for the protection of the public interest.

(5) Not less than 30 minutes prior to the commencement of transmission of the performance of pari-mutuel contests for each day or night, the guest association ~~shall~~ will initiate a test program of its transmitter, encryption and decoding, and data communication to assure proper operation of the system.

(6) The guest association ~~shall~~ will, in conjunction with the host association or associations for which it operates pari-mutuel wagering, provide the Commission with a certified report of its pari-mutuel operations as directed by the Commission.

(7) Every authorized receiver ~~shall~~ will file with the Commission an annual report of its simulcast operations and an audited financial statement.

23.004 INTERSTATE COMMON POOL WAGERING

23.004.01 GENERAL

(1) Upon request, a all contracts governing participation in interstate common pools ~~shall~~ will be submitted to the Commission for approval.

(2) Individual wagering transactions are made at the point of sale in the state where placed. Pari-mutuel pools are combined for computing odds and calculating payoffs and breakage but will be held separate for auditing and all other purposes.

(3) Any surcharges or withholdings in addition to the takeout ~~shall~~ will only be applied in the jurisdiction otherwise imposing such surcharges or withholdings.

(4) In determining whether to approve an interstate common pool that does not include the host track, the Commission ~~shall~~will consider and may approve use of a bet type which is not utilized at the host track, application of a takeout rate not in effect at the host track, or other factors which are presented to the Commission.

(5) The content and format of the visual display of racing and wagering information at facilities in other jurisdictions where wagering is permitted in the interstate common pool need not be identical to the similar information permitted or required to be displayed under these rules.

(6) No contract governing participation in interstate common pools ~~shall~~will be approved by the Commission unless it has been approved by the Horsemen's Benevolent and Protective Association, the Nebraska Quarter Horse Racing Association, or the organization representing a majority of horsemen at the sending or receiving Nebraska track. Any objections to a proposed contract ~~shall~~will be timely made, or deemed to be waived, and ~~shall~~will not be unreasonably withheld.

23.004.02 GUEST STATE PARTICIPATION IN INTERSTATE COMMON POOLS

(1) With the prior approval of the Commission, pari-mutuel wagering pools may be combined with corresponding wagering pools in the host state, or with corresponding pools established by one or more other jurisdictions.

(2) The Commission may permit adjustment of the takeout from the pari-mutuel pool so that the takeout rate in this jurisdiction is identical to that at the host track, or identical to that of other jurisdictions participating in a merged pool.

(3) Where takeout rates in the merged pool are not identical, the net price calculation ~~shall~~will be the method by which the differing takeout rates are applied.

(4) Rules established in the state of the host association designated for a pari-mutuel pool ~~shall~~will apply.

(5) The commission ~~shall~~will approve agreements made between the association and other participants in interstate common pools governing the distribution of breakage between the jurisdictions.

(6) If, for any reason, it becomes impossible to successfully merge the bets placed into the interstate common pool, the association ~~shall~~will make payoffs in accordance with payoff prices that would have been in effect if prices for the pool of bets were calculated without regard to wagers placed elsewhere; except that, with permission of the Commission, the association may alternatively determine

to either pay winning tickets at the payoff prices at the host track, or declare such accepted bets void and make refunds in accordance with the applicable rules.

23.004.03 HOST STATE PARTICIPATION IN MERGED POOLS

- (1) With the prior approval of the Commission, an association licensed to conduct pari-mutuel wagering may determine that one or more of its contests be utilized for pari-mutuel wagering at guest facilities in other states, and may also determine that pari-mutuel pools in guest states be combined with corresponding wagering pools established by it as the host track or comparable wagering pools established by two or more states.
- (2) Where takeout rates in the merged pool are not identical, the net price calculation ~~shall~~ will be the method by which the differing takeout rates are applied.
- (3) Rules of racing established for races held in this state ~~shall~~ will also apply to interstate common pools unless the Commission ~~shall~~ will have specifically otherwise determined.
- (4) The Commission ~~shall~~ will approve agreements made between the association and other participants in interstate common pools governing the distribution of breakage between the jurisdictions.
- (5) Any contract for interstate common pools entered into by the association ~~shall~~ will contain a provision to the effect that if, for any reason, it becomes impossible to successfully merge the bets placed in another state into the interstate common pool formed by the association, or if, for any reason, the Commission's or the association's representative determines that attempting to effect transfer of pool data from the guest state may endanger the association's wagering pool, the association ~~shall~~ will have no liability for any measures taken which may result in the guest's wagers not being accepted into the pool.

23.004.04 TAKEOUT RATES IN INTERSTATE COMMON POOLS

- (1) To the extent permitted by state law, and with the prior approval of the Commission, an association wishing to participate in an interstate common pool may change its takeout rate so as to achieve a common takeout rate with all other participants in the interstate common pool.
- (2) An association wishing to participate in an interstate common pool may request that the Commission approve a methodology whereby host and guest states with different takeout rates for corresponding pari-mutuel pools may

effectively and equitably combine wagers from the different states into an interstate common pool.

23.005 CALCULATION OF PAYOFFS AND DISTRIBUTION OF POOLS

23.005.01 GENERAL

- (1) All permitted pari-mutuel wagering pools ~~shall~~will be separately and independently calculated and distributed. Takeout ~~shall~~will be deducted from each gross pool as stipulated by law. The remainder of the monies in the pool ~~shall~~will constitute the net pool for distribution as payoff on winning wagers.
- (2) For each wagering pool, the amount wagered on the winning betting interest or betting combinations is deducted from the net pool to determine the profit; the profit is then divided by the amount wagered on the winning betting interest or combinations, such quotient being the "profit per dollar".
- (3) A "profit split" calculation ~~shall~~will be used to determine a unique profit per dollar for each winning betting interest or betting combination when more than one such betting interest or betting combination is entitled to a portion of a pari-mutuel pool, except for those pari-mutuel pools where the rules specify a single price pool.
- (4) Each association ~~shall~~will distribute to the holders of winning tickets the next lowest multiple of ten cents for each dollar wagered based on the profit per dollar calculation, except in the case of a "minus pool".
- (5) A minus pool exists when the profit per dollar calculation is less than ten cents. When a minus pool occurs, the association may distribute \$1.10 for each dollar wagered, and ~~shall~~will distribute not less than \$1.05 cents for each dollar wagered.
- (6) The odds cents not distributed to holders of winning tickets pursuant to rule 23.005.01 subsection (4) and (5) ~~shall~~will be referred to as "breakage". Breakage ~~shall~~will be retained by the association.
- (7) Either the standard or net price calculation procedure may be used to calculate single commission pools, while the net price calculation procedure must be used to calculate multi-commission pools.

(a) Standard Price Calculation Procedure

SINGLE PRICE POOL (WIN POOL)

gross pool	= sum of wagers on all betting interests - refunds
takeout	= gross pool x percent takeout
net pool	= gross pool - takeout
profit	= net pool - gross amount bet on winner
profit per dollar	= profit / gross amount bet on winner
\$1 unbroken price	= profit per dollar + \$1
\$1 broken price	= \$1 unbroken price rounded down to the break point
total payout	= \$1 broken price x gross amount bet on winner
total breakage	= net pool - total payout

PROFIT SPLIT (PLACE POOL)

Profit is net pool less gross amount bet on all place finishers.

Finishers split profit 1/2 and 1/2 (place profit), then divide by gross amount bet on each place finisher for two unique prices.

PROFIT SPLIT (SHOW POOL)

Profit is net pool less gross amount bet on all show finishers.

Finishers split profit 1/3 and 1/3 and 1/3 (show profit), then divide by gross amount bet on each show finisher for three unique prices.

(b) Net Price Calculation Procedure

SINGLE PRICE POOL (WIN POOL)

gross pool	= sum of wagers on all betting interests - refunds
Takeout	= gross pool x percent takeout
* for each source:	
net pool	= gross pool - takeout
net bet on winner	= gross amount bet on winner x (1 - percent takeout)
total net pool	= sum of all sources net pools total
net bet on winner	= sum of all sources
net bet on winner total profit	= total net pool - total net bet on winner
profit per dollar	= total profit / total net bet on winner \$1 unbroken
base price	= profit per dollar + \$1
* for each source:	
\$1 unbroken price	= \$1 unbroken base price x (1 - percent takeout)
\$1 broken price	= \$1 unbroken price rounded down to the break point
total payout	= \$1 broken price x gross amount bet on winner
total breakage	= net pool - total payout

PROFIT SPLIT (PLACE POOL)

Total profit is the total net pool less the total net amount bet on all place finishers.

Finishers split total profit 1/2 and 1/2 (place profit), then divide by total net amount bet on each place finisher for two unique unbroken base prices.

PROFIT SPLIT (SHOW POOL)

Total profit is the total net pool less the total net amount bet on all show finishers. Finishers split total profit 1/3 and 1/3 and 1/3 (show profit), then divide by total net amount bet on each show finisher for three unique unbroken base prices.

23.005.02 WIN POOLS

- (1) The amount wagered on the betting interest which finishes first is deducted from the net pool, the balance remaining being the profit; the profit is divided by the amount wagered on the betting interest finishing first, such quotient being the profit per dollar wagered to Win on that betting interest.
- (2) The net Win pool ~~shall~~will be distributed as a single price pool to winning wagers in the following precedence, based upon the official order of finish:
 - (a) To those whose selection finished first; but if there are no such wagers, then
 - (b) To those whose selection finished second; but if there are no such wagers, then
 - (c) To those whose selection finished third; but if there are no such wagers, then
 - (d) The entire pool ~~shall~~will be refunded on Win wagers for that contest.
- (3) If there is a dead heat for first involving:
 - (a) contestants representing the same betting interest, the Win pool ~~shall~~will be distributed as if no dead heat occurred.
 - (b) contestants representing two or more betting interests, the Win pool ~~shall~~will be distributed as a profit split.

Table 1: WIN POOL (Standard Price Calculation)

Sum of Wagers on All Betting Interests =	\$194,230.00
Refunds = Gross	\$ 1,317.00
Pool:	
Sum of Wagers on All Betting Interests - Refunds =	\$192,913.00
Percent Takeout = Takeout:	18%
Gross Pool x Percent Takeout = Net	\$ 34,724.34
Pool:	

Gross Pool - Takeout =	\$158,188.66
Gross Amount Bet on Winner = Profit:	\$ 23,872.00
Net Pool - Gross Amount Bet on Winner = Profit Per Dollar:	\$134,316.66
Profit / Gross Amount Bet on Winner = \$1	\$ 5.6265357
Unbroken Price:	
Profit Per Dollar + \$1 =	\$ 6.6265357

23.005.03 PLACE POOLS

- (1) The amounts wagered to Place on the first two betting interests to finish are deducted from the net pool, the balance remaining being the profit; the profit is divided into two equal portions, one being assigned to each winning betting interest and divided by the amount wagered to Place on that betting interest, the resulting quotient is the profit per dollar wagered to Place on that betting interest.
- (2) The net Place pool ~~shall~~will be distributed to winning wagers in the following precedence, based upon the official order of finish:
 - (a) If contestants of a coupled entry or Mutuel field finished in the first two places, as a single price pool to those who selected the coupled entry or Mutuel field; otherwise
 - (b) As a profit split to those whose selection is included within the first two finishers; but if there are no such wagers on one of those two finishers, then
 - (c) As a single price pool to those who selected the one covered betting interest included within the first two finishers; but if there are no such wagers, then
 - (d) As a single price pool to those who selected the third-place finisher; but if there are no such wagers, then
 - (e) The entire pool ~~shall~~will be refunded on Place wagers for that contest.
- (3) If there is a dead heat for first involving:
 - (a) contestants representing the same betting interest, the Place pool ~~shall~~will be distributed as a single price pool.
 - (b) contestants representing two or more betting interests, the Place pool ~~shall~~will be distributed as a profit split.
- (4) If there is a dead heat for second involving:

(a) contestants representing the same betting interest, the Place pool ~~shall~~will be distributed as if no dead heat occurred.

(b) contestants representing two or more betting interests, the Place pool is divided with one-half (1/2) of the profit distributed to Place wagers on the betting interest finishing first and the remainder is distributed equally amongst Place wagers on those betting interests involved in the dead heat for second.

Table 2: PLACE POOL (Standard Price Calculation)

Sum of Wagers on All Betting Interests =	\$194,230.00
Refunds = Gross	\$ 1,317.00
Pool:	
Sum of Wagers on All Betting Interests - Refunds =	\$192,913.00
Percent Takeout = Takeout:	18%
Gross Pool x Percent Takeout = Net	\$ 34,724.34
Pool:	
Gross Pool - Takeout =	\$158,188.66
Gross Amount Bet on 1st place finisher =	\$ 23,872.00
Gross amount Bet on 2nd place finisher = Profit:	\$ 12,500.00
Net Pool - Gross Amount Bet on 1st place finisher - Gross	
Amount Bet on 2nd place finisher = Place	\$121,816.66
Profit:	
Profit / 2 = Profit Per Dollar for 1st place:	\$ 60,908.33
Place Profit / Gross Amount Bet on 1st place finisher = \$1 Unbroken	\$ 2.5514548
Price for 1st place:	
Profit Per Dollar for 1st place + \$1 = Profit Per Dollar for 2nd place:	\$ 3.5514548
Place Profit / Gross Amount Bet on 2nd place finisher =	\$ 4.8726664
\$1 Unbroken Price for 2nd place:	
Profit Per Dollar for 2nd place + \$1 =	\$ 5.8726664

23.005.04 SHOW POOLS

(1) The amounts wagered to Show on the first three betting interests to finish are deducted from the net pool, the balance remaining being the profit; the profit is divided into three equal portions, one being assigned to each winning betting

interest and divided by the amount wagered to Show on that betting interest, the resulting quotient being the profit per dollar wagered to Show on that betting interest. (2) The net Show pool ~~shall~~will be distributed to winning wagers in the following precedence, based upon the official order of finish:

- (a) If contestants of a coupled entry or Mutuel field finished in the first three places, as a single price pool to those who selected the coupled entry or Mutuel field; otherwise
 - (b) If contestants of a coupled entry or Mutuel field finished as two of the first three finishers, the profit is divided with two-thirds (2/3) distributed to those who selected the coupled entry or Mutuel field and one-third (1/3) distributed to those who selected the other betting interest included within the first three finishers; otherwise
 - (c) As a profit split to those whose selection is included within the first three finishers; but if there are no such wagers on one of those three finishers, then
 - (d) As a profit split to those who selected one of the two covered betting interests included within the first three finishers; but if there are no such wagers on two of those three finishers, then
 - (e) As a single price pool to those who selected the one covered betting interest included within the first three finishers; but if there are no such wagers, then
 - (f) As a single price pool to those who selected the fourth-place finisher; but if there are no such wagers, then
 - (g) The entire pool ~~shall~~will be refunded on Show wagers for that contest.
- (3) If there is a dead heat for first involving:
- (a) two contestants representing the same betting interest, the profit is divided with two-thirds (2/3) distributed to those who selected the first-place finishers and one-third (1/3) distributed to those who selected the betting interest finishing third.
 - (b) three contestants representing a single betting interest, the Show pool ~~shall~~will be distributed as a single price pool.
 - (c) contestants representing two or more betting interests, the Show pool ~~shall~~will be distributed as a profit split.
- (4) If there is a dead heat for second involving:

- (a) contestants representing the same betting interest, the profit is divided with one-third (1/3) distributed to those who selected the betting interest finishing first and two-thirds (2/3) distributed to those who selected the second-place finishers.
 - (b) contestants representing two betting interests, the Show pool ~~shall~~ will be distributed as a profit split.
 - (c) contestants representing three betting interests, the Show pool is divided with one-third (1/3) of the profit distributed to Show wagers on the betting interest finishing first and the remainder is distributed equally amongst Show wagers on those betting interests involved in the dead heat for second.
- (5) If there is a dead heat for third involving:
- (a) contestants representing the same betting interest, the Show pool ~~shall~~ will be distributed as if no dead heat occurred.
 - (b) contestants representing two or more betting interests, the Show pool is divided with two-thirds (2/3) of the profit distributed to Show wagers on the betting interests finishing first and second and the remainder is distributed equally amongst Show wagers on those betting interests involved in the dead heat for third.

Table 3: SHOW POOL
(Standard Price Calculation)

Sum of Wagers on All Betting Interests = \$ 194,230.00 Refunds = \$ 1,317.00
Gross Pool:
Sum of Wagers on All Betting Interests - Refunds = \$ 192,913.00
Percent Takeout = 18%
Takeout:
Gross Pool x Percent Takeout = \$34,724.34
Net Pool: Gross Pool - Takeout = \$ 158,188.66
Gross Amount Bet on 1st place finisher = \$ 23,872.00
Gross Amount Bet on 2nd place finisher = \$ 12,500.00
Gross Amount Bet on 3rd place finisher = \$ 4,408.00

Profit:
Net Pool - Gross Amount Bet on 1st place finisher - Gross Amount Bet on 2nd place finisher - Gross Amount Bet on 3rd place finisher = \$ 117,408.66
Show Profit:

Profit / 3 = \$ 39,136.22
 Profit Per Dollar for 1st place:
 Show Profit / Gross Amount Bet
 on 1st place finisher = \$ 1.6394194
 \$1 Unbroken Price for 1st place:
 Profit Per Dollar for 1st place + \$1 = \$ 2.6394194

 Profit Per Dollar for 2nd place:
 Show Profit / Gross Amount Bet
 on 2nd place finisher = \$ 3.1308976
 \$1 Unbroken Price for 2nd place:
 Profit Per Dollar for 2nd place + \$1 = \$ 4.1308976
 Profit Per Dollar for 3rd place:
 Show Profit / Gross Amount Bet
 on 3rd place finisher = \$ 8.8784528
 \$1 Unbroken Price for 3rd place:
 Profit Per Dollar for 3rd place + \$1 = \$ 9.8784528

Table 4: SHOW POOL
 Single Takeout Rate & Single Betting Source
 (Net Price Calculation)

Sum of Wagers on All Betting Interests = \$ 194,230.00 Refunds = \$ 1,317.00
 Gross Pool:

Sum of Wagers on All Betting

Interests - Refunds =	\$ 192,913.00
Percent Takeout = Takeout:	18%
Gross Pool x Percent Takeout = Total Net Pool:	\$ 34,724.34
Gross Pool - Takeout =	\$ 158,188.66
Gross Amount Bet on 1st place finisher =	\$ 23,872.00
Net Amount Bet on 1st place finisher =	\$ 19,575.04
Gross Amount Bet on 2nd place finisher =	\$ 12,500.00
Net Amount bet on 2nd place finisher =	\$ 10,250.00
Gross Amount Bet on 3rd place finisher =	\$ 4,408.00
Net Amount Bet on 3rd place finisher = Total Net Bet on Winners:	\$ 3,614.56
Net Amount Bet on 1st place finisher +	
Net Amount Bet on 2nd place finisher +	
Net Amount Bet on 3rd place finisher = Total Profit:	\$ 33,439.60
Total Net Pool - Total Net Bet on Winners = Show Profit:	\$ 124,749.06

Total Profit / 3 = Profit Per Dollar for 1st place:	\$ 41,583.02
Show Profit / Net Amount Bet on 1st place finisher = \$1 Unbroken Base	\$ 2.1242879
Price for 1st place:	
Profit Per Dollar for 1st place + \$1 = \$1	\$ 3.1242879
Unbroken Price for 1st place:	
\$1 Unbroken Base Price for 1st place x (1 - percent takeout) =	\$ 2.5619161
Profit Per Dollar for 2nd place:	
Show Profit / Net Amount Bet on 2nd place finisher = \$1 Unbroken Base	\$ 4.0568800
Price for 2nd place:	
Profit Per Dollar for 2nd place + \$1 = \$1	\$ 5.0568800
Unbroken Price for 2nd place:	
\$1 Unbroken Base Price for 2nd place x (1 - percent takeout) = Profit Per Dollar for 3rd place:	\$ 4.1466416
Show Profit / Net Amount Bet on 3rd place finisher = \$1 Unbroken Base	\$ 11.504310
Price for 3rd place:	
Profit Per Dollar for 3rd place + \$1 = Unbroken Price for 3rd place:	\$ 12.504310
\$1 Unbroken Base Price for 3rd place x (1 - percent takeout) =	\$ 10.253534

23.005.05 DOUBLE POOLS

- (1) The Double requires selection of the first-place finisher in each of two specified contests.
- (2) The net Double pool ~~shall~~will be distributed to winning wagers in the following precedence, based upon the official order of finish:
 - (a) As a single price pool to those whose selection finished first in each of the two contests; but if there are no such wagers, then
 - (b) As a profit split to those who selected the first-place finisher in either of the two contests; but if there are no such wagers, then
 - (c) As a single price pool to those who selected the one covered first-place finisher in either contest; but if there are no such wagers, then
 - (d) As a single price pool to those whose selection finished second in each of the two contests; but if there are no such wagers, then

- (e) The entire pool ~~shall~~ will be refunded on Double wagers for those contests.
- (3) If there is a dead heat for first in either of the two contests involving:
- (a) contestants representing the same betting interest, the Double pool ~~shall~~ will be distributed as if no dead heat occurred.
- (b) contestants representing two or more betting interests, the Double pool ~~shall~~ will be distributed as a profit split if there is more than one covered winning combination.
- (4) Should a betting interest in the first half of the Double be scratched prior to the first Double contest being declared official, all money wagered on combinations including the scratched betting interest ~~shall~~ will be deducted from the Double pool and refunded.
- (5) Should a betting interest in the second-half of the Double be scratched prior to the close of wagering on the first Double contest, all money wagered on combinations including the scratched betting interest ~~shall~~ will be deducted from the Double pool and refunded.
- (6) Should a betting interest in the second-half of the Double be scratched after the close of wagering on the first Double contest, all wagers combining the winner of the first contest with the scratched betting interest in the second contest ~~shall~~ will be allocated a consolation payoff. In calculating the consolation payoff, the net Double pool ~~shall~~ will be divided by the total amount wagered on the winner of the first contest and an unbroken consolation price obtained. The broken consolation price is multiplied by the dollar value of wagers on the winner of the first contest combined with the scratched betting interest to obtain the consolation payoff. Breakage is not utilized in this calculation. The consolation payoff is deducted from the net Double pool before calculation and distribution of the winning Double payoff. Dead heats including separate betting interests in the first contest ~~shall~~ will result in a consolation payoff calculated as a profit split.
- (7) If either of the Double contests are cancelled prior to the first Double contest, or the first Double contest is declared "no contest", the entire Double pool ~~shall~~ will be refunded on Double wagers for those contests.
- (8) If the second Double contest is cancelled or declared "no contest" after the conclusion of the first Double contest, the net Double pool ~~shall~~ will be distributed as a single price pool to wagers selecting the winner of the first Double contest. In the event of a dead heat involving separate betting interests, the net Double pool ~~shall~~ will be distributed as a profit split.

Table 5: DOUBLE POOL

(Standard Price Calculation)

Sum of Wagers on All Betting Interests =	\$ 194,230.00
Refunds = Gross	\$ 1,317.00
Pool:	
Sum of Wagers on All Betting Interests - Refunds =	\$ 192,913.00
Percent Takeout = Takeout:	18%
Gross Pool x Percent Takeout = Net	\$ 34,724.34
Pool:	
Gross Pool - Takeout =	\$ 158,188.66
Gross Amount Bet on Winning Combination = Profit:	\$ 23,872.00
Net Pool - Gross Amount Bet	
on Winning Combination =	\$ 134,316.66
Profit Per Dollar:	
Profit / Gross Amount Bet	
on Winning Combination = \$1	\$ 5.6265357
Unbroken Price:	
Profit Per Dollar + \$1 =	\$ 6.6265357

**Table 6: DOUBLE POOL
CONSOLATION PRICING**

Sum of Wagers on All Betting Interests =	\$ 194,230.00
Refunds = Gross	\$ 1,317.00
Pool:	
Sum of Wagers on All Betting Interests - Refunds =	\$ 192,913.00
Percent Takeout = Takeout:	18%
Gross Pool x Percent Takeout = Net	\$ 34,724.34
Pool:	
Gross Pool - Takeout = Consolation	\$ 158,188.66
Pool:	
Sum Total Amount Bet on winner of the first contest with all second contest betting interests = \$1 Consolation Unbroken	\$ 43,321.00
Consolation Price:	
Net Pool / Consolation Pool =	\$ 3.6515468
\$1 Consolation Broken Price =	\$ 3.65
Amount Bet on winner of the first contest with scratched betting interests:	\$ 1,234.00
Consolation Liability:	
\$1 Consolation Broken Price x	

(Amount Bet on the winner of the first contest with scratched betting interests) = Adjusted Net Pool:	\$ 4,504.10
Net Pool - Consolation Liability =	\$ 153,684.56
Gross Amount Bet on the Winning Combination = Profit:	\$ 23,872.00
Adjusted Net Pool - Gross Amount Bet on the Winning Combination =	\$ 129,812.56
Profit Per Dollar:	
Profit / Gross Amount Bet on the Winning Combination = \$1	\$ 5.4378586
Unbroken Price:	
Profit Per Dollar + \$1 =	\$ 6.4378586

23.005.06 PICK 3 POOLS

- (1) The Pick 3 requires selection of the first-place finisher in each of three specified contests.
- (2) The net Pick Three pool ~~shall~~will be distributed to winning wagers in the following precedence, based upon the official order of finish:
 - (a) As a single price pool to those whose selection finished first in each of the three contests; but if there are no such wagers, then
 - (b) As a single price pool to those who selected the first-place finisher in any two of the three contests; but if there are no such wagers, then
 - (c) As a single price pool to those who selected the first-place finisher in any one of the three contests; but if there are no such wagers, then
 - (d) The entire pool ~~shall~~will be refunded on Pick 3 wagers for those contests.
- (3) If there is a dead heat for first in any of the three contests involving:
 - (a) contestants representing the same betting interest, the Pick 3 pool ~~shall~~will be distributed as if no dead heat occurred.
 - (b) contestants representing two or more betting interests, the Pick 3 pool ~~shall~~will be distributed as a single price pool with each winning wager receiving an equal share of the profit.
- (4) Should a betting interest in any of the three Pick Three contests be scratched, the actual favorite, as evidenced by total amounts wagered in the Win pool at the close of wagering on that contest, ~~shall~~will be substituted for the scratched betting interest for all purposes, including pool calculations. In the

event that the Win pool total for two or more favorites is identical, the substitute selection ~~shall~~will be the betting interest with the lowest program number. The totalisator ~~shall~~will produce reports showing each of the wagering combinations with substituted betting interests that became winners as a result of the substitution, in addition to the normal winning combination.

- (5) If all three Pick Three contests are cancelled or declared "no contest", the entire pool ~~shall~~will be refunded on Pick 3 wagers for those contests.
- (6) If one or two of the Pick 3 contests are cancelled or declared "no contest", the Pick 3 pool will remain valid and ~~shall~~will be distributed in accordance with subsection 2 of this rule.

23.005.07 PICK (N) POOLS

(1) The Pick (n) requires selection of the first-place finisher in each of a designated number of contests. The association must obtain written approval from the Commission concerning the scheduling of Pick (n) contests, the designation of one of the methods prescribed in Part (2), and the amount of any cap to be set on the carryover. Any changes to the approved Pick (n) format require prior approval from the Commission.

(2) The Pick (n) pool ~~shall~~will be apportioned under one of the following methods:

- (a) Method 1. Pick (n) with Carryover: No Minor Pool: The net Pick (n) pool and carryover, if any, ~~shall~~will be distributed as a single price pool to those who selected the first-place finisher in each of the Pick (n) contests, based upon the official order of finish. If there are no such wagers, then a designated percentage of the net pool ~~shall~~will be distributed as a single price pool to those who selected the first-place finisher in the greatest number of Pick (n) contests; and the remainder ~~shall~~will be added to the carryover.
- (b) Method 2. Pick (n) with Minor Pool and Carryover: The major share of the net Pick (n) pool and the carryover, if any, ~~shall~~will be distributed to those who selected the first place finisher in each of the Pick (n) contests, based upon the official order of finish. The minor share of the net Pick (n) pool ~~shall~~will be distributed to those who selected the first-place finisher in the second greatest number of Pick (n) contests, based upon the official order of finish.

If there are, no wagers selecting the first-place finisher of all Pick (n) contests, the minor share of the net Pick (n) pool ~~shall~~will be distributed as a single price pool to those who selected the first-place finisher in the

greatest number of Pick (n) contests; and the major share ~~shall~~will be added to the carryover.

(c) Method 3. Pick (n) with No Minor Pool and No Carryover:

The net Pick (n) pool ~~shall~~will be distributed as a single price pool to those who selected the first-place finisher in the greatest number of Pick (n) contests, based upon the official order of finish. If there are no winning wagers, the pool is refunded.

(d) Method 4. Pick (n) with Minor Pool and No Carryover:

The major share of the net Pick (n) pool ~~shall~~will be distributed to those who selected the first place finisher in the greatest number of pick (n) contests, based upon the official order of finish. The minor share of the net Pick (n) pool ~~shall~~will be distributed to those who selected the first-place finisher in the second greatest number of pick (n) contests, based upon the official order of finish. If there are no wagers selecting the first-place finisher in a second greatest number of pick (n) contests, the minor share of the net Pick (n) pool ~~shall~~will be combined with the major share for distribution as a single price pool to those who selected the first-place finisher in the greatest number of Pick (n) contests. If the greatest number of first-place finishers selected is one (1), the major and minor shares are combined for distribution as a single price pool. If there are no winning wagers, the pool is refunded.

(e) Method 5. Pick (n) with Minor Pool and No Carryover: The major share of the net Pick (n) pool ~~shall~~will be distributed to those who selected the first-place finisher in each of the Pick (n) contests, based upon the official order of finish. The minor share of the net Pick (n) pool ~~shall~~will be distributed to those who selected the first-place finisher in the second greatest number of Pick (n) contests, based upon the official order of finish. If there are, no wagers selecting the first-place finisher in all Pick (n) contests, the entire net Pick (n) pool ~~shall~~will be distributed as a single price pool to those who selected the first-place finisher in the greatest number of Pick (n) contests. If there are no wagers selecting the first-place finisher in the second greatest number of Pick (n) contests, the minor share of the net Pick (n) pool ~~shall~~will be combined with the major share for distribution as a single price pool to those who selected the first-place finisher in each of the Pick (n) contests. If there are no winning wagers, the pool is refunded.

(f) Method 6. Pick (n) With Carryover and Payout to Unique Ticket and No Minor Pool. The net Pick (n) pool and carryover, if any, will be distributed as a single price pool to those with a unique ticket that selected the first-place finisher in each of the Pick (n) contests based upon the official order of finish. If there are no such wagers, then a designated percentage of the net pool will be distributed as a single price pool to those who selected the first-place finisher in the greatest

number of Pick (n) contests; and the remainder will be added to the carryover.

(1) A unique ticket will be defined as meeting any of the following conditions:

a) The total amount wagered on one and only one winning combination selecting the first-place finisher in each of the Pick (n) contests, based upon the official order of finish, is equal to the minimum allowable wager;

b) there is only one combination selecting the first-place finisher in each of the Pick (n) contests, based upon the official order of finish, on a ticket that has a unique serial number assigned by the tote company that issued the winning ticket but the total amount wagered is equal to a multiple of the minimum allowable wager and the total amount wagered is not equal to the minimum allowable wager solely because each combination on such ticket was wagered at a multiple of the minimum allowable wager;

c) there is more than one combination selecting the first-place finisher in each of the Pick (n) equal to the minimum allowable wager and all such winning combinations are on one ticket that has a unique serial number assigned by the tote company that issued the ticket and the multiple winning combinations is solely a result of a wagering interest being scratched and replaced with the post time favorite;

d) there is more than one combination selecting the first-place finisher in each of the Pick (n) equal to the minimum allowable wager and all such winning combinations are on one ticket that has a unique serial number assigned by the tote company that issued the ticket and the multiple winning combinations is solely a result of a dead heat;

e) there is more than one combination selecting the first-place finisher in each of the Pick (n) equal to the minimum allowable wager and all such winning combinations are on one ticket that has a unique serial number assigned by the tote company that issued the ticket and the multiple winning combinations is solely a result of there is a surface change after the Pick (n) pool has closed and as a result the race is a "Win All"; or

f) there is more than one combination selecting the first-place finisher in each of the Pick (n) equal to the minimum allowable wager or a multiple thereof and all such winning combinations are on one ticket that has a unique serial number assigned by the tote company that issued the ticket and the

multiple winning combinations is solely a result of some combination of (b), (c), (d) and (e) above.

- (3) If there is a dead heat for first in any of the Pick (n) contests involving:
- (a) contestants representing the same betting interest, the Pick (n) pool ~~shall~~will be distributed as if no dead heat occurred.
 - (b) contestants representing two or more betting interests, the Pick (n) pool ~~shall~~will be distributed as a single price pool with each winning wager receiving an equal share of the profit.
- (4) Should a betting interest in any of the Pick (n) contests be scratched, the actual favorite, as evidenced by total amounts wagered in the Win pool at the close of wagering on that contest, ~~shall~~will be substituted for the scratched betting interest for all purposes, including pool calculations. In the event that the Win pool total for two or more favorites is identical, the substitute selection ~~shall~~will be the betting interest with the lowest program number. The totalisator ~~shall~~will produce reports showing each of the wagering combinations with substituted betting interests that became winners as a result of the substitution, in addition to the normal winning combination.
- (5) The Pick (n) pool ~~shall~~will be cancelled and all Pick (n) wagers for the individual performance ~~shall~~will be refunded if:
- (a) at least two contests included as part of a Pick 3 are cancelled or declared "no contest".
 - (b) at least three contests included as part of a Pick 4, Pick 5 or Pick 6 are cancelled or declared "no contest".
 - (c) at least four contests included as part of a Pick 7, Pick 8 or Pick 9 are cancelled or declared "no contest".
 - (d) at least five contests included as part of a Pick 10 are cancelled or declared "no contest".
- (6) If at least one contest included as part of a Pick (n) is cancelled or declared "no contest", but not more than the number specified in subsection 5 of this rule, the net pool ~~shall~~will be distributed as a single price pool to those whose selection finished first in the greatest number of Pick (n) contests for that performance. Such distribution ~~shall~~will include the portion ordinarily retained for the Pick (n) carryover but not the carryover from previous performances.
- (7) The Pick (n) carryover may be capped at a designated level approved by the Commission so that if, at the close of any performance, the amount in the Pick (n) carryover equals or exceeds the designated cap, the Pick (n) carryover will be frozen until it is won or distributed under other provisions of this rule. After the Pick (n) carryover is frozen, 100 percent of the net pool, part of which ordinarily

would be added to the Pick (n) carryover, ~~shall~~will be distributed to those whose selection finished first in the greatest number of Pick (n) contests for that performance.

(8) A written request for permission to distribute the Pick (n) carryover on a specific performance may be submitted to the Commission. The request must contain justification for the distribution, an explanation of the benefit to be derived, and the intended date and performance for the distribution.

(9) Should the Pick (n) carryover be designated for distribution on a specified date and performance in which there are no wagers selecting the first-place finisher in each of the Pick (n) contests, the entire pool ~~shall~~will be distributed as a single price pool to those whose selection finished first in the greatest number of Pick (n) contests. The Pick (n) carryover ~~shall~~will be designated for distribution on a specified date and performance only under the following circumstances:

- (a) Upon written approval from the Commission as provided in subsection 8 of this rule.
- (b) Upon written approval from the Commission when there is a change in the carryover cap, a change from one type of Pick (n) wagering to another, or when the Pick (n) is discontinued.
- (c) On the closing performance of the meet or split meet.

(10) If, for any reason, the Pick (n) carryover must be held over to the corresponding Pick (n) pool of a subsequent meet, the carryover ~~shall~~will be deposited in an interest-bearing account approved by the Commission. The Pick (n) carryover plus accrued interest ~~shall~~will then be added to the net Pick (n) pool of the following meet on a date and performance so designated by the Commission.

(11) With the written approval of the Commission, the association may contribute to the Pick (n) carryover a sum of money up to the amount of any designated cap.

(12) Providing information to any person regarding covered combinations, amounts wagered on specific combinations, number of tickets sold, or number of live tickets remaining is strictly prohibited unless such data is publicly displayed on a racetrack's video feed or tote board. This ~~shall~~will not prohibit necessary communication between totalisator and pari-mutuel department employees for processing of pool data.

(13) The association may suspend previously approved Pick (n) wagering with the prior approval of the Commission. Any carryover ~~shall~~will be held until the suspended Pick (n) wagering is reinstated. An association may request approval of a Pick (n) wager or separate wagering pool for specific performances.

Table 7: PICK 7 POOL
Multiple Takeout Rates & Multiple Betting Sources
(Net Price Calculation)

Percent	Gross Amt. Net		Net Amt.		
	Takeout	Pool	Bet on Win.	Pool	Bet on Win.
Source 1:	16%	\$ 190,000.00	\$ 44.00	\$ 159,600.00	\$ 36.96
Source 2:	18.5%	\$ 10,000.00	\$ 18.00	\$ 8,150.00	\$ 14.67
Source 3:	21%	\$ 525,730.00	\$ 124.00	\$ 415,326.70	\$ 97.96
TOTALS:		\$ 725,730.00	\$ 186.00	\$ 583,076.70	\$ 149.59

Total Profit:

Total Net Pool - Total Net Bet
on the Winning Combination = \$582,927.11

Profit Per Dollar:

Total Profit / Total Net Bet
on the Winning Combination = \$3,896.8321

\$1 Unbroken Base Price:

Profit Per Dollar + \$1 = \$3,897.8321

\$1 Unbroken Price for Source 1:

\$1 Unbroken Base Price

x (1 - Percent Takeout) = \$ 3,274.1789

\$1 Unbroken Price for Source 2:

\$1 Unbroken Base Price

x (1 - Percent Takeout) = \$ 3,176.7331

\$1 Unbroken Price for Source 3:

\$1 Unbroken Base Price

x (1 - Percent Takeout) = \$ 3,079.2873

23.005.08 QUINELLA POOLS

- (1) The Quinella requires selection of the first two finishers, irrespective of order, for a single contest.
- (2) The net Quinella pool ~~shall~~ will be distributed to winning wagers in the following precedence, based upon the official order of finish:
 - (a) If contestants of a coupled entry or Mutuel field finish as the first two finishers, as a single price pool to those selecting the coupled entry or Mutuel field combined with the next separate betting interest in the official order of finish; otherwise

- (b) As a single price pool to those whose combination finished as the first two betting interests; but if there are no such wagers, then
 - (c) As a profit split to those whose combination included either the first- or second-place finisher; but if there are no such wagers on one of the those two finishers, then
 - (d) As a single price pool to those whose combination included the one covered betting interest included within the first two finishers; but if there are no such wagers, then
 - (e) The entire pool ~~shall~~will be refunded on Quinella wagers for that contest.
- (3) If there is a dead heat for first involving:
- (a) contestants representing the same betting interest, the Quinella pool ~~shall~~will be distributed to those selecting the coupled entry or Mutuel field combined with the next separate betting interest in the official order of finish.
 - (b) contestants representing two betting interests, the Quinella pool ~~shall~~will be distributed as if no dead heat occurred.
 - (c) contestants representing three or more betting interests, the Quinella pool ~~shall~~will be distributed as a profit split.
- (4) If there is a dead heat for second involving contestants representing the same betting interest, the Quinella pool ~~shall~~will be distributed as if no dead heat occurred.
- (5) If there is a dead heat for second involving contestants representing two or more betting interests, the Quinella pool ~~shall~~will be distributed to wagers in the following precedence, based upon the official order of finish:
- (a) As a profit split to those combining the winner with any of the betting interests involved in the dead heat for second; but if there is only one covered combination, then
 - (b) As a single price pool to those combining the winner with the one covered betting interest involved in the dead heat for second; but if there are no such wagers, then
 - (c) As a profit split to those combining the bet-ting interests involved in the dead heat for second; but if there are no such wagers, then
 - (d) As a profit split to those whose combination included the winner and any other betting interest and wagers selecting any of the betting

interests involved in the dead heat for second; but if there are no such wagers, then

(e) The entire pool ~~shall~~will be refunded on Quinella wagers for that contest.

23.005.09 QUINELLA DOUBLE POOLS

(1) The Quinella Double requires selection of the first two finishers, irrespective of order, in each of two specified contests.

(2) The net Quinella Double pool ~~shall~~will be distributed to winning wagers in the following precedence, based upon the official order of finish:

(a) If a coupled entry or Mutuel field finishes as the first two contestants in either contest, as a single price pool to those selecting the coupled entry or Mutuel field combined with the next separate betting interest in the official order of finish for that contest, as well as the first two finishers in the alternate Quinella Double contest; otherwise

(b) As a single price pool to those who selected the first two finishers in each of the two Quinella Double contests; but if there are no such wagers, then

(c) As a profit split to those who selected the first two finishers in either of the two Quinella Double contests; but if there are no such wagers on one of those contests, then

(d) As a single price pool to those who selected the first two finishers in the one covered Quinella Double contest; but if there were no such wagers, then

(e) The entire pool ~~shall~~will be refunded on Quinella Double wagers for those contests.

(3) If there is a dead heat for first in either of the two Quinella Double contests involving:

(a) contestants representing the same betting interest, the Quinella Double pool ~~shall~~will be distributed to those selecting the coupled entry or Mutuel field combined with the next separate betting interest in the official order of finish for that contest.

(b) contestants representing two betting interests, the Quinella Double pool ~~shall~~will be distributed as if no dead heat occurred.

(c) contestants representing three or more betting interests, the Quinella Double pool ~~shall~~will be distributed as a profit split.

- (4) If there is a dead heat for second in either of the Quinella Double contests involving contestants representing the same betting interest, the Quinella Double pool ~~shall~~ will be distributed as if no dead heat occurred.
- (5) If there is a dead heat for second in either of the Quinella Double contests involving contestants representing two or more betting interests, the Quinella Double pool ~~shall~~ will be distributed as profit split.
- (6) Should a betting interest in the first half of the Quinella Double be scratched prior to the first Quinella Double contest being declared official, all money wagered on combinations including the scratched betting interest ~~shall~~ will be deducted from the Quinella Double pool and refunded.
- (7) Should a betting interest in the second-half of the Quinella Double be scratched prior to the close of wagering on the first Quinella Double contest, all money wagered on combinations including the scratched betting interest ~~shall~~ will be deducted from the Quinella Double pool and refunded.
- (8) Should a betting interest in the second-half of the Quinella Double be scratched after the close of wagering on the first Quinella Double contest, all wagers combining the winning combination in the first contest with a combination including the scratched betting interest in the second contest ~~shall~~ will be allocated a consolation payoff. In calculating the consolation payoff, the net Quinella Double pool ~~shall~~ will be divided by the total amount wagered on the winning combination in the first contest and an unbroken consolation price obtained. The unbroken consolation price is multiplied by the dollar value of wagers on the winning combination in the first contest combined with a combination including the scratched betting interest in the second contest to obtain the consolation payoff. Breakage is not utilized in this calculation. The consolation payoff is deducted from the net Quinella Double pool before calculation and distribution of the winning Quinella Double payoff. In the event of a dead heat involving separate betting interests, the net Quinella Double pool ~~shall~~ will be distributed as a profit split.
- (9) If either of the Quinella Double contests is cancelled prior to the first Quinella Double contest, or the first Quinella Double contest is declared "no contest", the entire Quinella Double pool ~~shall~~ will be refunded on Quinella Double wagers for those contests.
- (10) If the second Quinella Double contest is cancelled or declared "no contest" after the conclusion of the first Quinella Double contest, the net Quinella Double pool ~~shall~~ will be distributed as a single price pool to wagers selecting the winning combination in the first Quinella Double contest. If there are no wagers selecting the winning combination in the first Quinella Double contest, the entire Quinella Double pool ~~shall~~ will be refunded on Quinella Double wagers for those contests.

23.005.10 SHOW QUINELLA POOLS

- (1) The Show Quinella requires selection of two (2) of the first three (3) finishers, irrespective of order, for a single contest.
- (2) The Show Quinella pool ~~shall~~ will be apportioned under one of the following methods:
 - (a) METHOD 1. SINGLE PRICE AND REFUND: The net Show Quinella pool ~~shall~~ will be distributed to winning wagers in the following precedence, based upon the official order of finish:
 - (1) As a single price pool to those whose combinations finished as the first two betting interests, the first and third betting interests and/or the second and third betting interests: but if there are no such wagers, then
 - (2) The entire pool ~~shall~~ will be refunded on Show Quinella wagers for that contest.
 - (b) METHOD 2. SINGLE PRICE AND CARRYOVER: The net Show Quinella pool ~~shall~~ will be distributed to winning wagers in the following precedence, based upon the official order of finish:
 - (1) As a single price pool to those whose combinations finished as the first two betting interests, the first and third betting interests and/or the second and third betting interests; but if there are no such wagers, then
 - (2) The net pool will be carried forward and added to the next Show Quinella pool.
 - (c) METHOD 3. PROFIT SPLIT AND REFUND: The net Show Quinella pool ~~shall~~ will be distributed to winning wagers in the following precedence, based upon the official order of finish:
 - (1) As a profit split to those whose combinations finished as the first two betting interests, the first and third betting interests and/or the second and third betting interests; but if there are no such wagers, then
 - (2) The entire pool ~~shall~~ will be refunded on Show Quinella wagers for that contest.
 - (d) METHOD 4. PROFIT SPLIT AND CARRYOVER: The net Show Quinella pool ~~shall~~ will be distributed to winning wagers in the following precedence, based upon the official order of finish:
 - (1) As a profit split to those whose combinations finished as the first two betting interests, the first and third betting interests

and/or the second and third betting interests; but if there are no such wagers, then

- (2) The net pool will be carried forward and added to the next Show Quinella pool.
- (3) If there is a dead heat for first involving:
 - (b) contestants representing two or three betting interests, the Show Quinella pool ~~shall~~ will be distributed as if no dead heat occurred.
 - (c) contestants representing four or more betting interests, the Show Quinella pool ~~shall~~ will be distributed between all possible winning combinations based upon the method selected in subparagraph 2.
- (4) If there is a dead heat for second involving:
 - (a) contestants representing two betting interests, the Show Quinella pool ~~shall~~ will be distributed as if no dead heat occurred.
 - (b) contestants representing three or more betting interests, the Show Quinella pool ~~shall~~ will be distributed between all possible winning combinations based upon the method selected in subparagraph 2.
- (5) If there is a dead heat for third involving contestants representing two or more betting interests, the Show Quinella pool ~~shall~~ will be distributed between all possible winning combinations, including those betting interests in the dead heat based upon the method selected in subparagraph 2.
- (6) Should any betting interest entered in the Show Quinella pool be scratched or excused from the contest, wagers including such betting interest ~~shall~~ will be deducted from the Show Quinella pool and money refunded.
- (7) If, for any reason, the Show Quinella carryover must be held over to the corresponding Show Quinella pool of a subsequent meet, the carryover shall be deposited in an interest-bearing account approved by the Commission. The Show Quinella carryover plus accrued interest ~~shall~~ will be added to the net Show Quinella pool of the following meet on a date and performance so designated by the Commission.

23.005.11 EXACTA POOLS

- (1) The Exacta requires selection of the first two finishers, in their exact order, for a single contest.
- (2) The net Exacta pool ~~shall~~ will be distributed to winning wagers in the following precedence, based upon the official order of finish:

- (a) If contestants of a coupled entry or Mutuel field finish as the first two finishers, as a single price pool to those selecting the coupled entry or Mutuel field combined with the next separate betting interest in the official order of finish; otherwise
 - (b) As a single price pool to those whose combination finished in correct sequence as the first two betting interests; but if there are no such wagers, then
 - (c) As a profit split to those whose combination included either the first-place betting interest to finish first or the second-place betting interest to finish second; but if there are no such wagers on one of those two finishers, then
 - (d) As a single price pool to those whose combination included the one covered betting interest to finish first or second in the correct sequence; but if there are no such wagers, then
 - (e) The entire pool ~~shall~~will be refunded on Exacta wagers for that contest.
- (3) If there is a dead heat for first involving:
- (a) contestants representing the same betting interest, the Exacta pool ~~shall~~will be distributed as a single price pool to those selecting the coupled entry or Mutuel field combined with the next separate betting interest in the official order of finish.
 - (b) contestants representing two or more betting interests, the Exacta pool ~~shall~~will be distributed as a profit split.
- (4) If there is a dead heat for second involving contestants representing the same betting interest, the Exacta pool ~~shall~~will be distributed as if no dead heat occurred.
- (5) If there is a dead heat for second involving contestants representing two or more betting interests, the Exacta pool ~~shall~~will be distributed to ticket holders in the following precedence, based upon the official order of finish:
- (a) As a profit split to those combining the first-place betting interest with any of the betting interests involved in the dead heat for second; but if there is only one covered combination, then
 - (b) As a single price pool to those combining the first-place betting interest with the one covered betting interest involved in the dead heat for second; but if there are no such wagers, then
 - (c) As a profit split to those wagers correctly selecting the winner for first-place and those wagers selecting any of the dead-heated betting interests for second-place; but if there are no such wagers, then

- (d) The entire pool ~~shall~~will be refunded on Exacta wagers for that contest.

23.005.12 TRIFECTA POOLS

- (1) The Trifecta requires selection of the first three finishers, in their exact order, for a single contest.
- (2) The net Trifecta pool ~~shall~~will be distributed to winning wagers in the following precedence, based upon the official order of finish:
 - (a) As a single price pool to those whose combination finished in correct sequence as the first three betting interests; but if there are no such wagers, then
 - (b) As a single price pool to those whose combination included, in correct sequence, the first two betting interests; but if there are no such wagers, then
 - (c) As a single price pool to those whose combination correctly selected the first-place betting interest only; but if there are no such wagers, then
 - (d) The entire pool ~~shall~~will be refunded on Trifecta wagers for that contest.
- (3) If less than three betting interests finish and the contest is declared official, payoffs will be made based upon the order of finish of those betting interests completing the contest. The balance of any selection beyond the number of betting interests completing the contest ~~shall~~will be ignored.
- (4) If there is a dead heat for first involving:
 - (a) contestants representing three or more betting interests, all of the wagering combinations selecting three betting interests that correspond with any of the betting interests involved in the dead heat ~~shall~~will share in a profit split.
 - (b) contestants representing two betting interests, both of the wagering combinations selecting the two dead-heated betting interests, irrespective of order, along with the third-place betting interest ~~s-shall~~will share in a profit split.
- (5) If there is a dead heat for second, all of the combinations correctly selecting the winner combined with any of the betting interests involved in the dead heat for second ~~shall~~will share in a profit split.

(6) If there is a dead heat for third, all wagering combinations correctly selecting the first two finishers, in correct sequence, along with any of the betting interests involved in the dead heat for third ~~shall~~will share in a profit split.

23.005.13 SUPERFECTA POOLS

(1) The Superfecta requires selection of the first four finishers, in their exact order, for a single contest.

(2) The net Superfecta pool ~~shall~~will be distributed to winning wagers in the following precedence, based upon the official order of finish:

(a) As a single price pool to those whose combination finished in correct sequence as the first four betting interests; but if there are no such wagers, then

(b) As a single price pool to those whose combination included, in correct sequence, the first three betting interests; but if there are no such wagers, then

(c) As a single price pool to those whose combination included, in correct sequence, the first two betting interests; but if there are no such wagers, then

(d) As a single price pool to those whose combination correctly selected the first-place betting interest only; but if there are no such wagers, then

(e) The entire pool ~~shall~~will be refunded on Superfecta wagers for that contest.

(3) If less than four betting interests finish and the contest is declared official, payoffs will be made based upon the order of finish of those betting interests completing the contest. The balance of any selection beyond the number of betting interests completing the contest ~~shall~~will be ignored.

(4) If there is a dead heat for first involving:

(a) contestants representing four or more betting interests, all of the wagering combinations selecting four betting interests that correspond with any of the betting interests involved in the dead heat ~~shall~~will share in a profit split.

(b) contestants representing three betting interests, all of the wagering combinations selecting the three dead-heated betting interests, irrespective of order, along with the fourth-place betting interest ~~shall~~will share in a profit split.

- (c) contestants representing two betting interests, both of the wagering combinations selecting the two dead-heated betting interests, irrespective of order, along with the third-place and fourth-place betting interests ~~shall~~ will share in a profit split.
- (5) If there is a dead heat for second involving:
- (a) contestants representing three or more betting interests, all of the wagering combinations correctly selecting the winner combined with any of the three betting interests involved in the dead heat for second ~~shall~~ will share in a profit split.
 - (b) contestants representing two betting interests, all of the wagering combinations correctly selecting the winner, the two dead-heated betting interests, irrespective of order, and the fourth-place betting interest ~~shall~~ will share in a profit split.
- (6) If there is a dead heat for third, all wagering combinations correctly selecting the first two finishers, in correct sequence, along with any two of the betting interests involved in the dead heat for third ~~shall~~ will share in a profit split.
- (7) If there is a dead heat for fourth, all wagering combinations correctly selecting the first three finishers, in correct sequence, along with any of the betting interests involved in the dead heat for fourth ~~shall~~ will share in a profit split.
- (8) Coupled entries and Mutuel fields ~~shall~~ will be prohibited in Superfecta contests.

23.005.14 TWIN QUINELLA POOLS

- (1) The Twin Quinella requires selection of the first two finishers, irrespective of order, in each of two designated contests. Each winning ticket for the first Twin Quinella contest must be exchanged for a free ticket on the second Twin Quinella contest in order to remain eligible for the second-half Twin Quinella pool. Such tickets may be exchanged only at attended ticket windows prior to the second Twin Quinella contest. There will be no monetary reward for winning the first Twin Quinella contest. Both of the designated Twin Quinella contests ~~shall~~ will be included in only one Twin Quinella pool.
- (2) In the first Twin Quinella contest only, winning wagers ~~shall~~ will be determined using the following precedence, based upon the official order of finish for the first Twin Quinella contest:
- (a) If a coupled entry or Mutuel field finishes as the first two finishers, those who selected the coupled entry or Mutuel field combined with the

next separate betting interest in the official order of finish ~~shall~~will be winners; otherwise

(b) Those whose combination finished as the first two betting interests ~~shall~~will be winners; but if there are no such wagers, then

(c) Those whose combination included either the first- or second-place finisher ~~shall~~will be winners; but if there are no such wagers on one of those two finishers, then

(d) Those whose combination included the one covered betting interest included within the first two finishers ~~shall~~will be winners; but if there are no such wagers, then

(e) The entire pool ~~shall~~will be refunded on Twin Quinella wagers for that contest.

(3) In the first Twin Quinella contest only, if there is a dead heat for first involving:

(a) contestants representing the same betting interest, those who selected the coupled entry or Mutuel field combined with the next separate betting interest in the official order of finish ~~shall~~will be winners.

(b) contestants representing two betting interests, the winning Twin Quinella wagers ~~shall~~will be determined as if no dead heat occurred.

(c) contestants representing three or more betting interests, those whose combination included any two of the betting interests finishing in the dead heat ~~shall~~will be winners.

(4) In the first Twin Quinella contest only, if there is a dead heat for second involving:

(a) contestants representing the same betting interest, those who selected the first-place finisher combined with the coupled entry or Mutuel field in second-place ~~shall~~will be winners.

(b) contestants representing two or more betting interests, those who combined the first-place finisher with any of the betting interests involved in the dead for second ~~shall~~will be winners.

(5) In the second Twin Quinella contest only, the entire net Twin Quinella pool ~~shall~~will be distributed to winning wagers in the following precedence, based upon the official order of finish for the second Twin Quinella contest:

(a) If a coupled entry or Mutuel field finishes as the first two finishers, as a single price pool to those who selected the coupled entry or Mutuel

field combined with the next separate betting interest in the official order of finish; otherwise

(b) As a single price pool to those whose combination finished as the first two betting interests; but if there are no such wagers, then

(c) As a profit split to those whose combination included either the first- or second-place finisher; but if there are no such wagers on one of those two finishers, then

(d) As a single price pool to those whose combination included the one covered betting interest included within the first two finishers; but if there are no such wagers, then

(e) As a single price pool to all the exchange ticket holders for that contest; but if there are no such tickets, then

(f) In accordance with subsection 2 of the Twin Quinella rules.

(6) In the second Twin Quinella contest only, if there is a dead heat for first involving:

(a) contestants representing the same betting interest, the net Twin Quinella pool ~~shall~~ will be distributed to those selecting the coupled entry or Mutuel field combined with the next separate betting interest in the official order of finish.

(b) contestants representing two betting interests, the net Twin Quinella pool ~~shall~~ will be distributed as if no dead heat occurred.

(c) contestants representing three or more betting interests, the net Twin Quinella pool shall be distributed as a profit split to those whose combination included ~~shall~~ will two of the betting interests finishing in the dead heat.

(7) In the second Twin Quinella contest only, if there is a dead heat for second involving:

(a) contestants representing the same betting interest, the net Twin Quinella pool ~~shall~~ will be distributed as if no dead heat occurred.

(b) contestants representing two or more betting interests, the net Twin Quinella pool ~~shall~~ will be distributed as a profit split to those who combined the first-place finisher with any of the betting interests involved in the dead heat for second.

(8) If a winning ticket for the first half of the Twin Quinella is not presented for exchange prior to the close of betting on the second-half Twin Quinella

contest, the ticket holder forfeits all rights to any distribution of the Twin Quinella pool resulting from the outcome of the second contest.

(9) Should a betting interest in the first half of the Twin Quinella be scratched, those Twin Quinella wagers including the scratched betting interest ~~shall~~ will be refunded.

(10) Should a betting interest in the second half of the Twin Quinella be scratched, an announcement concerning the scratch ~~shall~~ will be made and a reasonable amount of time ~~shall~~ will be provided for exchange of tickets that include the scratched betting interest. If tickets have not been exchanged prior to the close of betting for the second Twin Quinella contest, the ticket holder forfeits all rights to the Twin Quinella pool.

(11) If either of the Twin Quinella contests is cancelled prior to the first Twin Quinella contest, or the first Twin Quinella contest is declared "no contest", the entire Twin Quinella pool ~~shall~~ will be refunded on Twin Quinella wagers for that contest.

(12) If the second-half Twin Quinella contest is cancelled or declared "no contest" after the conclusion of the first Twin Quinella contest, the net Twin Quinella pool ~~shall~~ will be distributed as a single price pool to wagers selecting the winning combination in the first Twin Quinella contest and all valid exchange tickets. If there is no such wagers, the net Twin Quinella pool ~~shall~~ will be distributed as described in subsection 2 of the Twin Quinella rules.

23.005.15 TWIN TRIFECTA POOLS

(1) The Twin Trifecta requires selection of the first three finishers, in their exact order, in each of two designated contests. Each winning ticket for the first Twin Trifecta contest must be exchanged for a free ticket on the second Twin Trifecta contest in order to remain eligible for the second-half Twin Trifecta pool. Such tickets may be exchanged only at attended ticket windows prior to the second Twin Trifecta contest. Winning first-half Twin Trifecta wagers will receive both an exchange and a monetary payoff. Both of the designated Twin Trifecta contests ~~shall~~ will be included in only one Twin Trifecta pool.

(2) After wagering closes for the first half of the Twin Trifecta and commissions have been deducted from the pool, the net pool ~~shall~~ will then be divided into separate pools: the first-half Twin Trifecta pool and the second-half Twin Trifecta pool.

(3) In the first Twin Trifecta contest only, winning wagers shall be determined using the following precedence, based upon the official order of finish for the first Twin Trifecta contest:

- (a) As a single price pool to those whose combination finished in correct sequence as the first three betting interests; but if there are no such wagers, then
 - (b) As a single price pool to those whose combination included, in correct sequence, the first two betting interests; but if there are no such wagers, then
 - (c) As a single price pool to those whose combination correctly selected the first-place betting interest only; but if there are no such wagers, then
 - (d) The entire Twin Trifecta pool ~~shall~~will be refunded on Twin Trifecta wagers for that contest and the second half ~~shall~~will be cancelled.
- (4) If no first-half Twin Trifecta ticket selects the first three finishers of that contest in exact order, winning ticket holders ~~shall~~will not receive any exchange tickets for the second-half Twin Trifecta pool. In such case, the second-half Twin Trifecta pool ~~shall~~will be retained and added to any existing Twin Trifecta carryover pool.
- (5) Winning tickets from the first half of the Twin Trifecta ~~shall~~will be exchanged for tickets selecting the first three finishers of the second half of the Twin Trifecta. The second-half Twin Trifecta pool ~~shall~~will be distributed to winning wagers in the following precedence, based upon the official order of finish for the second Twin Trifecta contest:
- (a) As a single price pool, including any existing carryover monies, to those whose combination finished in correct sequence as the first three betting interests; but if there are no such tickets, then
 - (b) The entire second-half Twin Trifecta pool for that contest ~~shall~~will be added to any existing carryover monies and retained for the corresponding second-half Twin Trifecta pool of the next consecutive performance.
- (6) If a winning first-half Twin Trifecta ticket is not presented for cashing and exchange prior to the second-half Twin Trifecta contest, the ticket holder may still collect the monetary value associated with the first-half Twin Trifecta pool but forfeits all rights to any distribution of the second-half Twin Trifecta pool.
- (7) Coupled entries and Mutuel fields ~~shall~~will be prohibited in Twin Trifecta contests.
- (8) Should a betting interest in the first half of the Twin Trifecta be scratched, those Twin Trifecta wagers including the scratched betting interest ~~shall~~will be refunded.

(9) Should a betting interest in the second half of the Twin Trifecta be scratched, an announcement concerning the scratch ~~shall~~will be made and a reasonable amount of time ~~shall~~will be provided for exchange of tickets that include the scratched betting interest. If tickets have not been exchanged prior to the close of betting for the second Twin Trifecta contest, the ticket holder forfeits all rights to the second-half Twin Trifecta pool.

(10) If, due to a late scratch, the number of betting interests in the second-half of the Twin Trifecta is reduced to fewer than the minimum, all exchange tickets and outstanding first-half winning tickets ~~shall~~will be entitled to the second-half Twin Trifecta pool for that contest as a single price pool, but not the Twin-Trifecta carryover.

(11) If there is a dead heat or multiple dead heats in either the first- or second-half of the Twin Trifecta, all Twin Trifecta wagers selecting the correct order of finish, counting a betting interest involved in a dead heat as finishing in any dead-heated position, ~~shall~~will be a winner. In the case of a dead heat occurring in:

(a) the first half of the Twin Trifecta, the payoff ~~shall~~will be calculated as a profit split.

(b) the second half of the Twin Trifecta, the payoff ~~shall~~will be calculated as a single price pool.

(12) If either of the Twin Trifecta, contests are cancelled prior to the first Twin Trifecta contest, or the first Twin Trifecta contest is declared "no contest", the entire Twin Trifecta pool ~~shall~~will be refunded on Twin Trifecta wagers for that contest and the second half ~~shall~~will be cancelled.

(13) If the second-half Twin Trifecta contest is cancelled or declared "no contest", all exchange tickets and outstanding first-half winning Twin Trifecta tickets ~~shall~~will be entitled to the net Twin Trifecta pool for that contest as a single price pool, but not Twin Trifecta Jackpot. If there are no such tickets, the net Twin Trifecta pool ~~shall~~will be distributed as described in subsection 3 of the Twin Trifecta rules.

(14) The Twin-Trifecta carryover may be capped at a designated level approved by the Commission so that if, at the close of any performance, the amount in the Twin Trifecta carryover equals or exceeds the designated cap, the Twin Trifecta carryover will be frozen until it is won or distributed under other provisions of this rule. After the Twin Trifecta carryover is frozen, 100 percent of the net Twin Trifecta pool for each individual contest ~~shall~~will be distributed to winners of the first half of the Twin Trifecta pool.

(15) A written request for permission to distribute the Twin-Trifecta carryover on a specific performance may be submitted to the Commission. The request must contain justification for the distribution, an explanation of the benefit to be derived, and the intended date and performance for the distribution.

(16) Should the Twin Trifecta carryover be designated for distribution on a specified date and performance, the following precedence will be followed in determining winning tickets for the second-half of the Twin Trifecta after completion of the first-half of the Twin Trifecta:

- (a) As a single price pool to those whose combination finished in correct sequence as the first three betting interests; but if there are no such wagers, then
- (b) As a single price pool to those whose combination included, in correct sequence, the first two betting interests; but if there are no such wagers, then
- (c) As a single price pool to those whose combination correctly selected the first-place betting interest only; but if there are no such wagers, then
- (d) As a single price pool to holders of valid exchange tickets.
- (e) As a single price pool to holders of outstanding first half winning tickets.

(17) Contrary to subsection 4 of the Twin Trifecta rules, during a performance designated to distribute the Twin-Trifecta carryover, exchange tickets will be issued for those combinations selecting the greatest number of betting interests in their correct order of finish for the first-half of the Twin Trifecta. If there are no wagers correctly selecting the first-, second-, and third-place finishers, in their exact order, then exchange tickets ~~shall~~ will be issued for combinations correctly selecting the first- and second-place betting interests. If there are no wagers correctly selecting the first- and second-place finishers, in their exact order, and then exchange tickets ~~shall~~ will be issued for combinations correctly selecting the first-place betting interest only. If there are no wagers selecting the first-place betting interest only in the first-half of the Twin Trifecta, all first-half tickets will become winners and will receive 100 percent of that day's net Twin Trifecta pool and any existing Twin Trifecta carryover as a single price pool.

(18) The Twin Trifecta carryover ~~shall~~ will be designated for distribution on a specified date and performance only under the following circumstances:

- (a) Upon written approval from the Commission as provided in subsection 15 of the Twin Trifecta rules.
- (b) Upon written approval from the Commission when there is a change in the carryover cap or when the Twin Trifecta is discontinued.
- (c) On the closing performance of the meet or split meet.

(19) If, for any reason, the Twin Trifecta carryover must be held over to the corresponding Twin Trifecta pool of a subsequent meet, the carryover ~~shall~~will be deposited in an interest-bearing account approved by the Commission. The Twin Trifecta carryover plus accrued interest ~~shall~~will then be added to the second-half Twin Trifecta pool of the following meet on a date and performance so designated by the Commission.

(20) Providing information to any person regarding covered combinations, amounts wagered on specific combinations, number of tickets sold, or number of valid exchange tickets is prohibited.

This ~~shall~~will not prohibit necessary communication between totalisator and pari-mutuel department employees for processing of pool data.

(21) The association must obtain written approval from the Commission concerning the scheduling of Twin Trifecta contests, the percentages of the net pool added to the first-half pool and second-half pool, and the amount of any cap to be set on the carryover. Any changes to the approved Twin Trifecta format require prior approval from the Commission.

23.005.16 TRI-SUPERFECTA POOLS

(1) The Tri-Superfecta requires selection of the first three finishers, in their exact order, in the first of two designated contests and the first four finishers, in exact order, in the second of the two designated contests. Each winning ticket for the first Tri-Superfecta contest must be exchanged for a free ticket on the second Tri-Superfecta contest in order to remain eligible for the second-half Tri-Superfecta pool. Such tickets may be exchanged only at attended ticket windows prior to the second Tri-Superfecta contest. Winning first-half Tri-Superfecta tickets will receive both an exchange and a monetary payoff. Both of the designated Tri-Superfecta contests ~~shall~~will be included in only one Tri-Superfecta pool.

(2) After wagering closes for the first-half of the Tri-Superfecta and commissions have been deducted from the pool; the net pool ~~shall~~will then be divided into two separate pools: the first-half Tri-Superfecta pool and the second-half Tri-Superfecta pool.

(3) In the first Tri-Superfecta contest only, winning tickets ~~shall~~will be determined using the following precedence, based upon the official order of finish for the first Tri-Superfecta contest:

(a) As a single price pool to those whose combination finished in correct sequence as the first three betting interests; but if there are no such wagers, then

- (b) As a single price pool to those whose combination included, in correct sequence, the first two betting interests; but if there are no such wagers, then
 - (c) As a single price pool to those whose combination correctly selected the first-place betting interest only; but if there are no such wagers, then
 - (d) The entire Tri-Superfecta pool ~~shall~~will be refunded on Tri-Superfecta wagers for that contest and the second half ~~shall~~will be cancelled.
- (4) If no first-half Tri-Superfecta ticket selects the first three finishers of that contest in exact order, winning ticket holders ~~shall~~will not receive any exchange tickets for the second-half Tri-Superfecta pool. In such case, the second-half Tri-Superfecta pool ~~shall~~will be retained and added to any existing Tri-Superfecta carryover pool.
- (5) Winning tickets from the first half of the Tri-Superfecta ~~shall~~will be exchanged for tickets selecting the first four finishers of the second half of the Tri-Superfecta. The second-half Tri-Superfecta pool ~~shall~~will be distributed to winning wagers in the following precedence, based upon the official order of finish for the second Tri-Superfecta contest:
- (a) As a single price pool, including any existing carryover monies, to those whose combination finished in correct sequence as the first four betting interests; but if there are no such tickets, then
 - (b) The entire second-half Tri-Superfecta pool for that contest ~~shall~~will be added to any existing carryover monies and retained for the corresponding second-half Tri-Superfecta pool of the next performance.

(6) If a winning first-half Tri-Superfecta ticket is not presented for cashing and exchange prior to the second-half Tri-Superfecta contest, the ticket holder may still collect the monetary value associated with the first-half Tri-Superfecta pool but forfeits all rights to any distribution of the second-half Tri-Superfecta pool.

(7) Coupled entries and Mutuel fields ~~shall~~ will be prohibited in Tri-Superfecta contests.

(8) Should a betting interest in the first half of the Tri-Superfecta be scratched, those Tri-Superfecta tickets including the scratched betting interest ~~shall~~ will be refunded.

(9) Should a betting interest in the second half of the Tri-Superfecta be scratched, an announcement concerning the scratch shall be made and a reasonable amount of time ~~shall~~ will be provided for exchange of tickets that include the scratched betting interest. If tickets have not been exchanged prior to the close of betting for the second Tri-Superfecta contest, the ticket holder forfeits all rights to the second-half Tri-Superfecta pool.

(10) If, due to a late scratch, the number of betting interests in the second-half of the Tri-Superfecta is reduced to fewer than the minimum, all exchange tickets and outstanding first-half winning tickets ~~shall~~ will be entitled to the second-half Tri-Superfecta pool for that contest as a single price pool, but not the Tri-Superfecta carryover.

(11) If there is a dead heat or multiple dead heats in either the first- or second-half of the Tri-Superfecta, all Tri-Superfecta tickets selecting the correct order of finish, counting a betting interest involved in a dead heat as finishing in any dead-heated position, ~~shall~~ will be a winner. In the case of a dead heat occurring in

(a) the first half of the Tri-Superfecta, the payoff ~~shall~~ will be calculated as a profit split.

(b) the second half of the Tri-Superfecta, the payoff ~~shall~~ will be calculated as a single price pool.

(12) If either of the Tri-Superfecta, contests are cancelled prior to the first Tri-Superfecta contest, or the first Tri-Superfecta contest is declared "no contest", the entire Tri-Superfecta pool ~~shall~~ will be refunded on Tri-Superfecta wagers for that contest and the second half ~~shall~~ will be cancelled.

(13) If the second-half Tri-Superfecta contest is cancelled or declared "no contest", all exchange tickets and outstanding first-half winning Tri-Superfecta tickets shall be entitled to the net Tri-Superfecta pool for that contest as a single price pool, but not the Tri-Superfecta carryover. If there are no such tickets, the net Tri-Superfecta pool ~~shall~~ will be distributed as described in subsection 3 of the Tri-Superfecta rules.

(14) The Tri-Superfecta carryover may be capped at a designated level approved by the Commission so that if, at the close of any performance, the amount in the Tri-Superfecta carryover equals or exceeds the designated cap, the Tri-Superfecta carryover will be frozen until it is won or distributed under other provisions of this rule. After the second-half Tri-Superfecta carryover is frozen, 100 percent of the net Tri-Superfecta pool for each individual contest ~~shall~~ will be distributed to winners of the first half of the Tri-Superfecta pool.

(15) A written request for permission to distribute the Tri-Superfecta carryover on a specific performance may be submitted to the Commission. The request must contain justification for the distribution, an explanation of the benefit to be derived, and the intended date and performance for the distribution.

(16) Should the Tri-Superfecta carryover be designated for distribution on a specified date and performance, the following precedence will be followed in determining winning tickets for the second-half of the Tri-Superfecta after completion of the first-half of the Tri-Superfecta:

(a) As a single price pool to those whose combination finished in correct sequence as the first four betting interests; but if there are no such wagers, then

(b) As a single price pool to those whose combination included, in correct sequence, the first three betting interests; but if there are no such wagers, then

(c) As a single price pool to those whose combination included, in correct sequence, the first two betting interests; but if there are no such wagers, then

(d) As a single price pool to those whose combination included, in correct sequence, the first-place betting interest only; but if there are no such wagers, then

(e) As a single price pool to holders of valid exchange tickets.

(f) As a single price pool to holders of outstanding first half winning tickets.

(17) Contrary to subsection 4 of the Tri-Superfecta rules, during a performance designated to distribute the Tri-Superfecta carryover, exchange tickets will be issued for those combinations selecting the greatest number of betting interests in their correct order of finish for the first-half of the Tri-Superfecta. If there are no wagers correctly selecting the first-, second-, and third-place finishers, in their exact order, then exchange tickets ~~shall~~ will be issued for combinations correctly selecting the first- and second-place betting interests. If there are no wagers correctly selecting the first- and second-place finishers, in their exact order, and

then exchange tickets ~~shall~~will be issued for combinations correctly selecting the first-place betting interest only. If there are no wagers selecting the first-place betting interest only in the first half of the Tri-Superfecta, all first-half tickets will become winners and will receive 100 percent of that day's net Tri-Superfecta pool and any existing Tri-Superfecta carryover as a single price pool.

(18) The Tri-Superfecta carryover ~~shall~~will be designated for distribution on a specified date and performance only under the following circumstances:

- (a) Upon written approval from the Commission as provided in subsection 15 of the Tri-Superfecta rules.
- (b) Upon written approval from the Commission when there is a change in the carryover cap or when the Tri-Superfecta is discontinued.
- (c) On the closing performance of the meet or split meet.

(19) If, for any reason, the Tri-Superfecta carryover must be held over to the corresponding Tri-Superfecta pool of a subsequent meet, the carryover ~~shall~~will be deposited in an interest-bearing account approved by the Commission. The Tri-Superfecta carryover plus accrued interest ~~shall~~will then be added to the second-half Tri-Superfecta pool of the following meet on a date and performance so designated by the Commission.

(20) Providing information to any person regarding covered combinations, amounts wagered on specific combinations, number of tickets sold, or number of valid exchange tickets is prohibited. This ~~shall~~will not prohibit necessary communication between totalisator and pari-mutuel department employees for processing of pool data.

(21) The association must obtain written approval from the Commission concerning the scheduling of Tri-Superfecta contests, the percentages of the net pool added to the first-half pool and second-half pool, and the amount of any cap to be set on the carryover. Any changes to the approved Tri-Superfecta format require prior approval from the Commission.

23.005.17 TWIN SUPERFECTA POOLS

(1) The Twin Superfecta requires selection of the first four finishers, in their exact order, in each of two designated contests. Each winning ticket for the first Twin Superfecta contest must be exchanged for a free ticket on the second Twin Superfecta contest in order to remain eligible for the second-half Twin Superfecta pool. Such tickets may be exchanged only at attended ticket windows prior to the second Twin

Superfecta contest. Winning first-half Twin Superfecta tickets will receive both an exchange and a monetary payoff. Both of the designated Twin Superfecta contests ~~shall~~ will be included in only one Twin Superfecta pool.

(2) After wagering closes for the first half of the Twin Superfecta and commissions have been deducted from the pool, the net pool ~~shall~~ will then be divided into two separate pools: the first-half Twin Superfecta pool and the second-half Twin Superfecta pool.

(3) In the first Twin Superfecta contest only, winning wagers ~~shall~~ will be determined using the following precedence, based upon the official order of finish for the first Twin Superfecta contest:

(a) As a single price pool to those whose combination finished in correct sequence as the first four betting interests; but if there are no such wagers, then

(b) As a single price pool to those whose combination included, in correct sequence, the first three betting interests; but if there are no such wagers, then

(c) As a single price pool to those whose combination included, in correct sequence, the first two betting interests; but if there are no such wagers, then

(d) As a single price pool to those whose combination correctly selected the first-place betting interest only; but if there are no such wagers, then

(e) The entire Twin Superfecta pool ~~shall~~ will be refunded on Twin Superfecta wagers for that contest and the second half ~~shall~~ will be cancelled.

(4) If no first-half Twin Superfecta ticket selects the first four finishers of that contest in exact order, winning ticket holders ~~shall~~ will not receive any exchange tickets for the second-half Twin Superfecta pool. In such case, the second-half Twin Superfecta pool ~~shall~~ will be retained and added to any existing Twin Superfecta carryover pool.

(5) Winning tickets from the first half of the Twin Superfecta ~~shall~~ will be exchanged for tickets selecting the first four finishers of the second half of the Twin Superfecta. The second-half Twin Superfecta pool ~~shall~~ will be distributed to winning wagers in the following precedence, based upon the official order of finish for the second Twin Superfecta contest:

- (a) As a single price pool, including any existing carryover monies, to those whose combination finished in correct sequence as the first four betting interests; but if there are no such tickets, then
 - (b) The entire second-half Twin Trifecta pool for that contest ~~shall~~ will be added to any existing carryover monies and retained for the corresponding second-half Twin Superfecta pool of the next performance.
- (6) If a winning first-half Twin Superfecta ticket is not presented for cashing and exchange prior to the second-half Twin Superfecta contest, the ticket holder may still collect the monetary value associated with the first-half Twin Superfecta pool but forfeits all rights to any distribution of the second-half Twin Trifecta pool.
- (7) Coupled entries and Mutuel fields ~~shall~~ will be prohibited in Twin Superfecta contests.
- (8) Should a betting interest in the first half of the Twin Superfecta be scratched, those Twin Superfecta tickets including the scratched betting interest ~~shall~~ will be refunded.
- (9) Should a betting interest in the second half of the Twin Superfecta be scratched, an announcement concerning the scratch ~~shall~~ will be made and a reasonable amount of time ~~shall~~ will be provided for exchange of tickets that include the scratched betting interest. If tickets have not been exchanged prior to the close of betting for the second Twin Superfecta contest, the ticket holder forfeits all rights to the second-half Twin Superfecta pool.
- (10) If, due to a late scratch, the number of betting interests in the second-half of the Twin Superfecta is reduced to fewer than the minimum, all exchange tickets and outstanding first-half winning tickets ~~shall~~ will be entitled to the second-half Twin Superfecta pool for that contest as a single price pool, but not the Twin Superfecta carryover.
- (11) If there is a dead heat or multiple dead heats in either the first- or second-half of the Twin Superfecta, all Twin Superfecta tickets selecting the correct order of finish, counting a betting interest involved in a dead heat as finishing in any dead-heated position, ~~shall~~ will be a winner. In the case of a dead heat occurring in:
- (a) the first half of the Twin Superfecta, the payoff ~~shall~~ will be calculated as a profit split.
 - (b) the second half of the Twin Superfecta, the payoff ~~shall~~ will be calculated as a single price pool.

(12) If the either of the Twin Superfecta contests are cancelled prior to the first Twin Superfecta contest, or the first Twin Superfecta contest is declared "no contest", the entire Twin Superfecta pool ~~shall~~ will be refunded on Twin Superfecta wagers for that contest and the second half ~~shall~~ will be cancelled.

(13) If the second-half Twin Superfecta contest is cancelled or declared "no contest", all exchange tickets and outstanding first-half winning Twin Superfecta tickets ~~shall~~ will be entitled to the net Twin Superfecta pool for that contest as a single price pool, but not the Twin Superfecta carryover. If there are no such tickets, the net Twin Superfecta pool ~~shall~~ will be distributed as described in subsection 3 of the Twin Superfecta rules.

(14) The Twin-Superfecta carryover may be capped at a designated level approved by the Commission so that if, at the close of any performance, the amount in the Twin-Superfecta carryover equals or exceeds the designated cap, the Twin-Superfecta carryover will be frozen until it is won or distributed under other provisions of this rule. After the second-half Twin Superfecta carryover is frozen, 100 percent of the net Twin Superfecta pool for each individual contest ~~shall~~ will be distributed to winners of the first half of the Twin Superfecta pool.

(15) A written request for permission to distribute the Twin Superfecta carryover on a specific performance may be submitted to the Commission. The request must contain justification for the distribution, an explanation of the benefit to be derived, and the intended date and performance for the distribution.

(16) Should the Twin Superfecta carryover be designated for distribution on a specified date and performance, the following precedence will be followed in determining winning tickets for the second-half of the Twin Superfecta after completion of the first-half of the Twin Superfecta:

- (a) As a single price pool to those whose combination finished in correct sequence as the first four betting interests; but if there are no such wagers, then
- (b) As a single price pool to those whose combination included, in correct sequence, the first three betting interests; but if there are no such wagers, then
- (c) As a single price pool to those whose combination included, in correct sequence, the first two betting interests; but if there are no such wagers, then
- (d) As a single price pool to those whose combination correctly selected the first-place betting interest only;
but if there are no such wagers, then
- (e) As a single price pool to holders of valid exchange tickets.

- (f) As a single price pool to holders of outstanding first half winning tickets.

(17) Contrary to subsection 4 of the Twin Superfecta rules, during a performance designated to distribute the Twin Superfecta carryover, exchange tickets will be issued for those combinations

selecting the greatest number of betting interests in their correct order of finish for the first-half of the Twin Superfecta. If there are no wagers correctly selecting the first-, second-, third-, and fourth-place finishers, in their exact order, then exchange tickets ~~shall~~ will be issued for combinations correctly selecting the first-, second-, and third-place betting interests. If there are no wagers correctly selecting the first-, second-, and third-place finishers, in their exact order, then exchange tickets ~~shall~~ will be issued for combinations correctly selecting the first- and second-place betting interests. If there are no wagers correctly selecting the first- and second-place finishers, in their exact order, and then exchange tickets ~~shall~~ will be issued for combinations correctly selecting the first-place betting interest only. If there are no wagers selecting the first-place betting interest only in the first half of the Twin Superfecta, all first-half tickets will become winners and will receive 100 percent of that day's net Twin Superfecta pool and any existing Twin Superfecta carryover as a single price pool.

(18) The Twin Superfecta carryover ~~shall~~ will be designated for distribution on a specified date and performance only under the following circumstances:

- (a) Upon written approval from the Commission as provided in subsection 15 of the Twin Superfecta rules.
- (b) Upon written approval from the Commission when there is a change in the carryover cap or when the Twin Superfecta is discontinued.
- (c) On the closing performance of the meet or split meet.

(19) If, for any reason, the Twin Superfecta carryover must be held over to the corresponding Twin Superfecta pool of a subsequent meet, the carryover ~~shall~~ will be deposited in an interest-bearing account approved by the Commission. The Twin Superfecta carryover plus accrued interest ~~shall~~ will then be added to the second-half Twin Superfecta pool of the following meet on a date and performance so designated by the Commission.

(20) Providing information to any person regarding covered combinations, amounts wagered on specific combinations, number of tickets sold, or number of valid exchange tickets is prohibited.

This ~~shall~~ will not prohibit necessary communication between totalisator and pari-mutuel department employees for processing of pool data.

(21) The association must obtain written approval from the Commission concerning the scheduling of Twin Superfecta contests, the percentages of the net pool added to the first-half pool and second-half pool, and the amount of any cap to be set on the carryover. Any changes to the approved Twin Superfecta format require prior approval from the Commission.

23.005.18 Grand Slam.

23.005.08(a) Commission approval. The racing association or parimutuel operator must obtain written approval from the commission for the initial scheduling or specific performances of Grand Slam races or any other name used to characterize this bet type, and identify the parimutuel pool and any required distribution percentages. Changes to the approved Grand Slam format, or suspension of previously approved Grand Slam wagering, require prior approval from the commission.

23.005.08(b) Grand Slam Pools.

(1) The Grand Slam requires selection of the official first-, second- or third-place finisher in each of the first three races in a series of four designated Grand Slam races. A completed winning Grand Slam wager requires the selection of the official first place finisher in the fourth and final event in this same series of races. The Grand Slam wager is classified as an exotic wager and is subject to Neb. Rev. Stat. section 2-1208.03 and 2-1208.04, and the rules of this Title.

(2) The Grand Slam pool shall be apportioned under the following method:

Grand Slam Wager with No Carryover:

1. The net Grand Slam pool shall be distributed from a single betting pool to participants who selected the first, second or third-place finisher in the first three races of a series of four Grand Slam races completing a winning wager with the selection of the first place finisher in the fourth and final Grand Slam event in this same series, based upon the official order of finish.
2. If there are no winning wagers taking into account all four segments of the Grand Slam wager, the pool shall be distributed as a single price pool to those who selected the first place finisher in the fourth and final Grand Slam event in this series of races along with the greatest number of first, second or third-place finishes each of which had an accompanying show pari-mutuel payout, in accordance with this title in each of the first three races in the series of four designated Grand Slam races. All results are based upon the official order of finish for each race.

Commented [LH38]: New section on Grand Slam Wager proposed by Fonner Park

Commented [LH39R38]: Taken from NY regulations Title 9, subtitle T Chapter 1, subchapter A, Article 1, section 4011.28 Grand Slam

Commented [LH40R38]: Page 84

3. If there is a dead heat for first in any of the Grand Slam segments involving:
 - a. Official program numbered horses representing the same betting interest, the Grand Slam pool shall be distributed as if no dead heat occurred;
 - b. Official program numbered horses representing two or more betting interests, the Grand Slam pool shall be distributed from a single betting pool with a winning wager including each betting interest participating in the dead heat provided each entrant has a pari-mutuel show payout within its race.
4. If there is a dead heat for second and/or third in any of the first three races in a series of four designated Grand Slam contests involving:
 - a. Horses representing the same betting interest, the Grand Slam pool shall be distributed as if no dead heat occurred;
 - b. Horses representing two or more betting interests, the Grand Slam pool shall be distributed from a single betting pool with a winning wager including the betting interest that finished first or any betting interest involved in the dead heat for second or third providing the horse has a show pari-mutuel payout.
5. Should a betting interest in any of the Grand Slam contests be scratched:
 - a. The actual favorite, as evidenced by total amounts wagered in the Win pool at the host association for the contest at the close of wagering on that contest, shall be substituted for the scratched betting interest for all purposes, including pool calculations. In the event that the Win pool total for two or more favorites is identical, the substitute selection shall be the betting interest with the greatest amount of money in the place pool. The totalisator shall produce reports showing each of the wagering combinations with substituted betting interests which became winners as a result of the substitution, in addition to the normal winning combination;
 - b. Should a scratch or scratches occur in any of the first three races in a series of four designated Grand Slam contests and subsequently show wagering is cancelled due to an

insufficient number of remaining betting interests, this race for winning Grand Slam wagering purposes would include the win and place horse only.

6. The Grand Slam pool shall be canceled and all Grand Slam wagers for the individual performance shall be refunded if at least two contests included as part of a Grand Slam wager are canceled or declared “no contest.”
7. If at least one race included as part of a Grand Slam wager is canceled or declared “no contest,” but not more than the number specified in subsection 6 of this rule, the net pool shall be distributed from a single betting pool to those bettors whose selections finished first, second or third in the greatest number of Grand Slam contests in the first three races in a series of four designated Grand Slam contests. In determining a pari-mutuel distribution under this section, a finish of first in the final and fourth designated Grand Slam contest race for the performance in question shall have the same weight as a finish of first, second or third in the greatest number of Grand Slam contests in the first three races in a series of four designated Grand Slam contests.
8. When the condition of the turf course warrants a change of racing surface in any of the legs of the Grand Slam races, and such change has not been made known to the betting public prior to the close of wagering for the Grand Slam pool, the stewards shall declare the changed leg(s) a “no contest” for Grand Slam wagering purposes and the pool shall be distributed in accord with paragraph (7) of this subdivision.
9. Providing information to any person regarding covered combinations, amounts wagered on specific combinations, number of tickets sold, or number of live tickets remaining prior to the third segment of the wager being made official is strictly prohibited. This shall not prohibit necessary communication between totalisator and pari-mutuel department employees for processing of pool data.

Chapter 24 - NEBRASKA-BRED RULES

24.001 REGISTRATION FORMS

24.001.01 Nebraska-bred registration application forms furnished by the Nebraska Thoroughbred or Quarter Horse registrar must be completed and filed with the official registrar by the owner or authorized agent to effect the registration of broodmares, stallions standing for service in Nebraska, and foals.

24.001.02 All registration forms used ~~by~~ **for** the Nebraska Thoroughbred or Quarter Horse registry ~~will have been~~ **must be** approved by the ~~Nebraska Racing and Gaming~~ Commission.

24.002 REGISTRATION OF BROODMARES

24.002.01 Before a foal can be certified as Nebraska-bred its dam must have been registered prior to foaling with the Nebraska Thoroughbred or Quarter Horse registrar. An application for Registration of Broodmare and the required registration fee must be submitted to the official registrar prior to the birth of the foal.

A "late fee" will be charged for an Application for Registration of Broodmare after September 1 of the year bred, unless said mare is purchased in foal, in which case the mare owner will have 60 days to register said mare at the regular fee; however, in any event an Application for Registration of Broodmare must be submitted prior to the birth of the foal. A current copy of both sides of the Jockey Club or American Quarter Horse Association papers for the mare must accompany the broodmare application.

24.002.02 The Nebraska Thoroughbred or Quarter Horse registrar will issue a Certificate of Registration for a Broodmare on receipt of satisfactory evidence of the ownership, location and identity of the mare, the completion of the required forms, and the submission of the required registration fee.

24.002.03 In the event of a sale or transfer of all or part ownership of a broodmare that is registered with the Nebraska Thoroughbred or Quarter Horse registry, the new owner(s) must apply to the official registrar by completing a Change of Broodmare Ownership form. This form and the applicable fee must be filed with the official registrar.

A "late fee" will be charged for a Change of Broodmare Ownership submitted after September 1 of the year bred, unless said mare is purchased in foal, in which case the new mare owners(s) will have 60 days to submit the Change of Broodmare Ownership at the regular fee. A current copy of both sides of the Jockey Club or American Quarter Horse Association papers for the mare must accompany the broodmare application.

24.003 REGISTRATION OF STALLIONS

24.003.01 In order to register a stallion for purposes of making his foals eligible as class "A" Nebraska-bred, the stallion owner or lessee must file with the Nebraska Thoroughbred or Quarter Horse registrar the application for registration of the stallion and the registration fee. Registration must be done prior to the time the stallion is put into service (see 24.005.01B for definition of a class "A" Nebraska-bred).

24.003.02 If a stallion is leased, a copy of the lease agreement must be submitted with the registration.

24.003.03 A change in the ownership of a stallion invalidates the registration, except in the case of a partial change of ownership or sale of a share or shares in a syndication that does not affect an existing stallion ownership agreement or syndication agreement. In the event of invalidation of a stallion registration due to change in ownership, the new owner or lessee must register the stallion with the Nebraska Thoroughbred or Quarter Horse registry before the next mare is covered

24.004 REPORTS REQUIRED

24.004.01 If required reports are not on file, the Nebraska bred Certificate of Eligibility for a foal cannot be issued. Late filing of required reports may delay processing of the Breeder's Certificate and issuance of a Nebraska Bred Certificate of Eligibility, and require payment of late fees.

24.004.02 Annual Broodmare Report - Due September 1

An annual Broodmare Report including the ownership of the mare, the location of the mare, the name of the stallion(s) to which the mare was bred, and the date of first and last service is due September 1.

24.004.03 Annual Stallion Report - Due September 1

An Annual Stallion Report of mares bred by Nebraska registered stallions (see 24.005.01B Class "A" foals) is due September 1.

24.004.04 Report of mares Leaving Nebraska - Due within 3 days

Refer to Nebraska Revised Statutes Section 2-1213(2) which provides for exception to the requirement that a dam must be continuously in the state for either ninety days, or thirty days as specified in 2-1213(2) (c). This exception is for a dam placed on a nationally recognized sale, or for the treatment of an extreme sickness or injury. Written notice must be provided to the ~~secretary~~ Executive Director of the Commission within 3 days of the date such horse is taken out of the state.

Commented [RC41]: I'm not aware of these reports and who they are going to,

24.004.05 Report of Mares Entering the State - Due within 3 days

A Report of Mares Entering Nebraska will include the ownership of the mare; address of the owner(s), name and age of mare, Jockey Club or American Quarter Horse Association Certificate of Foal Registration number, and date mare enters Nebraska, destination in Nebraska, and reason for entering Nebraska. This report will be provided to the Nebraska Thoroughbred or Quarter Horse registrar within three days of the date the mare enters Nebraska if the mare left the State for medical or sale purpose. If the mare is purchased at a sale, the mare must be registered with the Nebraska Thoroughbred or Quarter Horse registry and in Nebraska for thirty days immediately prior to foaling.

24.004.06 Late Fees

Late fees will be assessed if the required Annual Broodmare Report is not provided to the official registrar by September 1, and if the required Report of Mares Entering Nebraska is not provided to the official registrar within three days of the date the mare enters Nebraska.

Late fees apply only when required reports are applicable to the processing of a Breeder's Certificate, and due at the time the Breeder's Certificate is submitted to the Nebraska Thoroughbred or Quarter Horse registrar.

Late fees will be established by the commission, and will not be changed without commission approval.

24.005 REGISTRATION OF NEBRASKA-BRED FOALS

24.005.01 CLASS "A" AND CLASS "B" FOALS

24.005.01A There will be two classifications for Nebraska-bred foals, which will be referred to as Class "A" and Class "B".

24.005.01B Class "A" foals must meet the following requirements:

(a) be conceived and foaled in the State of Nebraska out of a mare properly registered at the time of foaling with the Nebraska Thoroughbred or Quarter Horse registrar, (b) be sired by a stallion that was at the time of conception properly registered with the official registry (see 24.003), (c) the annual stallion Report of Mares Bred must be on file with the official registrar, and (d) the Annual Broodmare Report for the mare must be on file with the Nebraska Thoroughbred or Quarter Horse registrar when these requirements are met, the official registrar will issue a Certificate of Eligibility for a class "A" Nebraska-bred foal.

24.005.01C Class "B" foals must meet the following requirements:

(a) be foaled in the State of Nebraska out of a mare properly registered at the time of foaling with the Nebraska Thoroughbred or Quarter Horse registrar, (b) the

Stallion Report for a Class "B" Nebraska-bred foal must be on file with the Nebraska Thoroughbred or Quarter Horse registrar. The Stallion Report for a Class "B" Nebraska-bred foal is for a stallion standing outside the State of Nebraska or a stallion in Nebraska that is not registered with the official registrar at the time of conception.

24.005.02 BREEDER'S CERTIFICATE

24.005.02A To apply for Nebraska-bred certification the breeder must file with the Nebraska Thoroughbred or Quarter Horse registrar a Breeder's Certificate Application and the certification fee. The appropriate form will be provided by the Nebraska Thoroughbred or Quarter Horse registrar.

24.005.02B The breeder will certify on the Breeder's Certificate Application the breeder, the name of the broodmare, the name of the stallion, the date the foal was dropped, the state where the foal was dropped, and name, color, sex, and official registration number on the Jockey Club or American Quarter Horse Association registration certificate for the foal.

24.005.03 CERTIFICATE OF ELIGIBILITY

24.005.03A Upon approval by the Nebraska Thoroughbred or Quarter Horse registrar, a Certificate of Eligibility will be issued. The Jockey Club or American Quarter Horse Association registration certificate and the Nebraska-bred Certificate of Eligibility must be presented at the office of the Nebraska Racing and Gaming Commission. The Nebraska Racing and Gaming staff or an agent of the Commission will then affix its official seal and Nebraska-bred stamp to the Jockey Club or American Quarter Horse Association registration certificate.

24.005.03B Entries in Nebraska-bred races will not be accepted until the Jockey Club or American Quarter Horse Association registration certificate has been officially stamped by the Nebraska State Racing Commission.

24.005.03C Owners and breeders will not be eligible for Nebraska-bred breeder awards or purse supplements until the Jockey Club or American Quarter Horse Association registration certificate has been officially approved and stamped by the Nebraska State Racing Commission.

24.006 The Nebraska Thoroughbred or Quarter Horse registrar will recommend in writing to the Nebraska Racing and Gaming Commission that the Nebraska-bred status be revoked if it is determined by a hearing conducted by the board or officers of the Nebraska Thoroughbred or Quarter Horse registry organization that a horse was not eligible to be certified as a Nebraska-bred. The recommendation will include an explanation of the basis for said recommendation, and a copy will be sent by certified mail to the breeder.

24.007 Repealed

24.008 The Nebraska Thoroughbred or Quarter Horse registrar may appoint investigators as necessary to assist in ascertaining compliance with statutes and rules relating to Nebraska-bred horses.

24.009 Any person aggrieved at any action, finding, or recommendation of the Nebraska Thoroughbred or Quarter Horse registrar may request a hearing before the Nebraska Racing Gaming Commission within 30 days of notice of said action, finding, or recommendation. (See "Chapter 7 Practice and Procedure Before the Nebraska Racing Commission")

24.010 A pamphlet, website or other communication tools explaining the procedures for registration of mares and stallions, certification of foals, and the basis for classification of Nebraska-bred foals will be made available by the Nebraska Thoroughbred or Quarter Horse registry to all interested parties. All ~~matters~~ updates contained in said communication tool will ~~have been approved by the~~ must be submitted to the Nebraska Racing and Gaming Commission for approval.

24.011 National Quarter Horse Racing Association (NQHRA) Embryo Transfer Guidelines
A Quarter Horse foaled by a mare that is not its genetic dam, but was transferred to her by embryo/oocyte transfer technique shall be eligible for Nebraska Bred registration if the following conditions are met:

24.011.01 All requirements for an embryo transfer registration as defined by the American Quarter Horse Association national breed registry are fulfilled.

24.011.02 A mare must have been continuously in the State of Nebraska for ninety (90) days prior to foaling. This period may be reduced in days if the mares in foal were purchased at a nationally recognized thoroughbred or quarter horse blood stock sale, the name and pedigree of the mare being listed in the sale catalog and brought into this state must remain in the state for thirty (30) days prior to foaling. Mares purchased at private treaty must meet the ninety (90) day requirement.

24.011.03 The recipient mare owner must file an Embryo Transfer Recipient Mare registration form with the NQHRA registrar prior to foaling; and

24.011.04 The recipient mare and foal must remain continuously in Nebraska after foaling for a minimum of thirty (30) days and must be inspected by a designated representative of the NQHRA prior to being permitted to leave the state.

Commented [LH42]: Directive 23-24, inadvertently left out, needs approval

Chapter 25 - QUARTER HORSE RACING

25.001 No apprentice jockey allowances will be used in Quarter Horse Racing.

25.002 All two-year-old races for quarter horses will be written at 118 lbs.

25.003 No two-year-old races for quarter horses will be written for distances greater than 440 yards.

25.004 All horses racing around a turn must be approved by the starter and the stewards. If a horse does not have a creditable race around a turn at a recognized track within the last year, such horse will be required to work under circumstances that are acceptable to the stewards before starting in a race around a turn.

25.005 The Racing Secretary may accept the entry of a horse in a race when a transfer is in process through A.Q.H.A. only when the transfer has been sent to A.Q.H.A. by the Racing Secretary. In such cases, the Racing Secretary shall retain a photostatic copy of the registration papers.

25.006 An association shall provide starting point markers and distance poles in a size and position that is clearly seen from the stewards' stand.

25.006.01 The starting point markers and distance poles must be marked as follows:

- (a) 1/4 poles - Red and white horizontal stripes
- (b) 1/8 poles - Green and white horizontal stripes
- (c) 1/16 poles - Black and white horizontal stripes
- (d) 220 yards - Green and white
- (e) 250 yards - Blue
- (f) 300 yards - Yellow
- (g) 330 yards - Black and white
- (h) 350 yards - Red
- (i) 400 yards - Black
- (j) 440 yards - Red and white
- (k) 550 yards - Black and white horizontal stripes
- (l) 660 yards - Green and white horizontal stripes
- (m) 770 yards - Black and white horizontal stripes
- (n) 870 yards - Blue and white horizontal stripes

RULES FOR NEBRASKA
RACETRACK GAMING ACT
TITLE 296



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CHAPTER 1. DEFINITIONS

1.001 Throughout this title the following definitions shall apply.

1.001.01 “Act” means the Nebraska Racetrack Gaming Act.

1.001.02 “Administrative Procedure Act” means the Administrative Procedure Act, Neb. Rev. Stat. §§ 84-901 through 84-920 (1987, Cum. Supp. 1992, Supp. 1993).

1.001.03 “Affiliate” a person who directly or indirectly controls, or is controlled by, or is under common control with, a specified person.

1.001.04 “Affiliated Authorized Gaming Operator” means Gaming Facilities that are attached by a single management entity (like a parent company).

1.001.05 “Agent of the Commission” means an employee or other person authorized by the Commission to act upon its behalf and under its authority.

1.001.06 “Application” means the total written materials, including the instructions, forms, and other documents issued by the Commission for any category of license and to include the following: (a) the applicant’s responses to the questions or requests for information on such forms; (b) any related attachments supplementing the applicant’s answers to the questions on such forms; (c) and any supplementary responses, documents or materials resulting from requests for information from the Commission related to such forms, all of which comprise the applicant’s request for a license.

1.001.07 “Authorized Games” means all Gambling Games approved by the Commission for play in a licensed gaming facility.

1.001.08 “Authorized Gaming Operator” as defined in Neb. Rev. Stat. § 9-1103.

1001.09 “Armed Security Personnel” means security personnel who carry firearms as part of their employment duties within a licensed facility.

1.001.10 “Chip” means a representation of value approved by the Commission that is redeemable for cash only at the issuing Authorized Gaming Operator for use at table games or counter games at the Operator’s Gaming Facility.

1.001.11 “Constant Surveillance” means under continuous observation by at least one fixed camera attached to a continuously recording device and subject to human observation.

1.001.12 “Control,” when used as a noun, means the possession, direct or indirect, of the power to direct or cause the direction of the management and policies of a Person or to exercise significant influence over management and policies due to financial investment, assumption of debts or expenses, or other monetary or non-monetary considerations extended to the applicant or Authorized Gaming Operator; when used as a verb, “Control” means to exert, directly or indirectly, such power, or to be in a position to exert such power.

1.001.13 “Dedicated Coverage” means camera coverage where the sole function is to view and record a specific area whenever activity is occurring in that area.

1.001.14 “Executive Director” means the Commission staff member who reports directly to the Commission.

1.001.15 “Excluded Person” Any person whose name appears on any exclusion list in the State of Nebraska, or any person whose name does not appear on an exclusion list, but is excluded or ejected from areas where gaming is conducted pursuant to the law.

1.001.16 “Gambling Game”, means any game approved by the Commission for wagering, including, but not limited to, gambling games authorized by this title.

1.001.17 “Gaming Agent” is a Commission employee who is responsible for on-site enforcement of the Act, this title, and other regulatory responsibilities as assigned by the Commission.

1.001.18 “Gaming Employee” an employee of an Authorized Gaming Facility Operator who: (i) is directly connected to the operation or maintenance of Gambling Games; or (ii) provides security in a Gaming Facility; or (iii) has access to a restricted area of a Gaming Facility; or (iv) is connected with the operation of a Gaming Facility; or (v) is so designated by the Commission.

1.001.19 “Gaming Employee License” means a license issued to a Gaming Employee by the Commission.

1.001.20 “Gaming Floor” is the portion of the Licensed Racetrack Enclosure where an Authorized Gaming Operator conducts Gambling Games.

1.001.21 “Gaming Facility” means the area within a Licensed Racetrack Enclosure that has been set aside for the conducting of Gambling Games by an Authorized Gaming Operators and related activities with limited access to Patrons of twenty-one (21) years of age or older.

1.001.22 “Gaming-Related-Vendor” means any person required to be licensed by the Commission to provide goods or services related to the conduct of gaming.

1.001.23 “Independent Financial Institution” means a bank approved to do business in the State or an insurance company admitted to transact insurance in the State of Nebraska with an Insurance Rating of “A” or other equivalent rating from an insurance rating company approved by the Commission.

1.001.24 “Independent Testing Laboratory” means a laboratory with a national reputation for honesty, independence, competence, and timeliness that is demonstrably competent and qualified to scientifically test and evaluate devices for compliance with the Act and to otherwise perform the functions assigned to it in the Act, which has been certified by the Commission. An Independent Testing Laboratory will not be owned or Controlled by a Racetrack Operator Licensee, the State, or any Manufacturer, supplier or operator of Gaming devices.

1.001.25 “Internal Controls” means the internal procedures, administration, and accounting controls designed by the Authorized Gaming Operator, that have been approved by the Commission, for the purpose of exercising control over the gambling operation and its assets.

1.001.26 “Key employee” means any executive, employee, agent, or other individual who has the power to exercise significant influence over decisions concerning any part of the operation or a person who has applied for or holds a Gaming Operator, Management Company, or Gaming-Related Vendor license or the operation of a holding company of a person that has applied for or holds a Gaming Operator, Management Company, or Gaming-Related Vendor license, including:

- (1) An officer, director, trustee, partner, or an equivalent fiduciary;
- (2) An individual who holds a direct or indirect ownership interest of five per cent or more;
- (3) An individual who performs the function of a principal executive officer, principal operating officer, principal accounting officer, or an equivalent officer;
- (4) Any other individual the Commission determines to have the power to exercise significant influence over decisions concerning any part of the operation.

1.001.27 “Key Person” means any of the following entities:

- (1) An officer, director, trustee, partner, or proprietor of a person that has applied for or holds an Authorized Gaming Operator license, Gaming Facility license, or supplier license or an affiliate or holding company that has control of a person that has applied for or any such license.
- (2) A person that holds a combined direct, indirect, or attributed debt or equity interest of more than 5% in a person that has applied for or holds an Authorized Gaming Operator license, Gaming Facility license, or supplier license.
- (3) A person that holds a combined direct, indirect, or attributed equity interest of more than 5% in a person that has a controlling interest in a person that has applied for or holds an Authorized Gaming Operator license, Gaming Facility license, or supplier license.
- (4) A managerial employee of a person that has applied for or holds an Authorized Gaming Operator license, Gaming Facility license, or supplier license in this state, or a managerial employee of an affiliate or holding company that has control of a person that has applied for or holds an Authorized Gaming Operator license, Gaming Facility license, or supplier license in this state, who performs the function of principal executive officer, principal operating officer, principal accounting officer, or an equivalent officer.
- (5) A managerial employee of a person that has applied for or holds an Authorized Gaming Operator license, Gaming Facility license, or supplier license, or a managerial employee of an affiliate or holding company that has control of a person that has applied for or holds an Authorized Gaming Operator license, Gaming Facility license, or supplier license, who will perform or performs the function of gaming operations manager, or will exercise or exercises management, supervisory,

or policy-making authority over the proposed or existing gambling operation, casino operation, or supplier business operations in this state and who is not otherwise subject to occupational licensing in this state.

(6) Any individual or business entity so designated by the Commission or Executive Director.

(7) An institutional investor is not a key person unless it has a controlling interest or fails to meet the standards for waiver of eligibility and suitability requirements for qualification and licensure under these rules.

1.001.28 "Kiosk" means an automated device that may be used for voucher processing and other automated functions as approved by the Commission. For sports wagering, a kiosk is also commonly used for the placement and redemption of sports bets.

1.001.29 "Management Company" means an organization retained by an Authorized Gaming Operator to manage a Gaming Facility and provide services such as accounting, general administration, maintenance, recruitment, and other operational services.

1.001.30 "Manufacturer" means a Person who is licensed by the Commission as a Gaming-Related-Vendor to manufacture, fabricate, assemble, produce, program, refurbish, or make Modifications to any Gaming Device or Component thereof, or associated Program Storage Device for sale, lease, distribution, use or play by an Authorized Gaming Operator in the State of Nebraska.

1.001.31 "Minimum Internal Control Standards (MICS)" the minimum standards adopted by the Commission for the internal controls of an authorized gaming operator.

1.001.32 "Patron" is any person, other than an employee or a vendor, who has entered the Licensed Gaming Premises of the Gaming Facility Authorized Gaming Operator for a commercial purpose.

1.001.33 "Person" means any individual, partnership, corporation, or other association or entity.

1.001.34 "Program Storage Device" means an EPROM (Erasable Programmable Read-Only Memory), hard drive, DVD, CD-ROM or other storage medium which is used for storing program instructions in a Gaming Device, system or other associated equipment.

1.001.35 "Progressive Controller" The hardware and software that controls all communications within a progressive game link and its associated progressive meter.

1.001.36 "Progressive Game" a computerized system linking electronic gaming devices within one or several Gaming Facilities and offering one or more common progressive payouts based on the amounts wagered.

1.001.37 "Provisional License" means a restricted license that is given to an individual or entity that has not yet met all the requirements, including a completed background investigation, but allows the person or entity to perform for a limited amount of time as though fully licensed.

1.001.38 "Reserve" means an account with an independent financial institution or brokerage firm consisting of cash, qualified investments, or other secure funding method approved by the Executive Director used to satisfy periodic payments of prizes.

1.001.39 "Soft Count" means the physical counting of currency after it has been removed from Gaming Device or Kiosk.

1.001.40 "Sports Wagering Services Provider" means a Gaming-Related-Vendor who maintains or operates the software or hardware of a sports wagering system or facilitates sports wagering by providing a service, including data aggregation, risk management, computerized wagering service, furnishing information, and setting of odds.

1.001.41 "Surveillance Operator" a Gaming Employee who has been trained to operate the Authorized Gaming Operator's surveillance equipment. No employee who carries out any duties that are required to be under surveillance may act as a Surveillance Operator.

1.001.42 "Voucher" means a printed record, or digital representation thereof, issued by a Gaming Device or Kiosk that may be used to fund a wager or may be redeemable for cash.

1.001.43 "Vendor" means a Person who sells or leases non-gaming goods and/or services to an Authorized Gaming Operator.

1.001.44 "Wager" means an act of betting a sum of money on a Gambling Game.

1.001.45 "Winnings" means the amount due a winning Patron as a result of a legitimate Wager; "Winnings" are based on a single winning transaction on a Gambling Game or other single transaction that entitles the winning Patron to money, a prize, or other award.

CHAPTER 2. THE COMMISSION ORGANIZATION AND OPERATION.

2.001 RECORDS RETENTION.

2.001.01 All Authorized Gaming Operators, Gaming Facility owners, Sports Wagering Services Providers, Distributor and Supplier licensees will maintain, in a place secure from theft, loss, or destruction, adequate records of its business and accounting operations. The licensees will make the records available to the Commission, upon request, within a reasonable time prescribed by a subpoena duces tecum or by written request of the Commission, the executive director, or his or her designee. The licensees will hold the records for not less than 7 years. The records will include, but not be limited to, all of the following:

2.001.01A All correspondence with, or reports to, the Commission or any local, state, or federal governmental agency.

2.001.01B All correspondence concerning the acquisition, construction, maintenance, or business of a proposed or existing gaming or support facility.

2.001.01C A personnel file on each employee.

2.001.02 Notwithstanding 2.001.01 of this rule, a gaming operator will hold copies of all promotional and advertising material, records, or complimentary distributions for at least 1 year, unless otherwise requested by the Commission.

2.001.03 An Authorized Gaming Operator licensee will keep and maintain accurate, complete, legible, and permanent records of any books, records, or documents pertaining to, prepared in, or generated by, the gaming operation, as described in its internal controls, as approved by the Commission.

2.001.04 An Authorized Gaming Operator will organize and index all required records in a manner that enables the Commission to locate, inspect, review, and analyze the records with reasonable ease and efficiency.

Commented [CR1]: Need to review other ICS is this being done?

2.002 DUTIES.

2.002.1 Determine the priority and eligibility of any applicant for a license and to select among competing applicants for a license, the applicant who or which best serves the interests of the residents of Nebraska;

2.002.2 Adopt technical standards governing the design, operation, and control of gaming equipment;

2.002.3 Approve the hours of operation for each Gaming Facility which may include days on which gaming operations are prohibited from opening;

2.002.4 Audit or cause audit of gaming operations, including those that have ceased operation;

2.002.5 Receive and investigate complaints from gaming patrons concerning the conduct of gaming;

Commented [CR2]: We need a procedure for this. Good to keep in there but we may need to expound on it

2.002.6 Inspect, test and approve gaming equipment and chips proposed for use or placed in use in Authorized Gaming Facilities;

2.002.7 Approve locations for the storage and servicing of gaming equipment;

2.002.8 Summarily disable and direct removal from the gaming facility, such gaming supplies, devices, or equipment that is suspected to be in violation of the Act, these regulations, or has been otherwise compromised, for the purpose of examination and inspection;

2.002.9 Establish procedures for the governance of the Commission;

2.002.10 Contract for the services of, legal, accounting, technical, operational, and other personnel and consultants;

2.002.11 Secure, by agreement, information and services as the Commission considers necessary from any other unit of government;

2.002.12 Maintain the Excluded Persons Database in accordance with the provisions of Chapter 8 of these rules;

2.002.13 Establish Minimum Internal Controls for the operation of gaming within each Gaming Facility to provide guidance for each Gaming Facility to develop their own Internal Controls; and

2.002.14 Determine any facts or any conditions, practices, or other matters as the Commission considers necessary or proper to aid in the enforcement of the Act.

2.003 DELEGATION OF AUTHORITY.

2.003.01 The Commission members may, in their discretion and where permitted by law, delegate the authority to perform any of the agency's functions. Except as provided in section 2.006.01 of this rule, any determination made pursuant to delegated authority will for all purposes be deemed the final action of the Commission, without approval, ratification or other further action by the members.

2.003.02 Any delegation of authority will be effected through formal action at a Commission meeting.

2.003.03 All delegations of authority made pursuant to this rule will remain in effect indefinitely unless otherwise specified. Any delegation of authority previously approved may be revoked or modified through subsequent member action at a Commission.

2.003.04 Any determination made pursuant to delegated authority may be reviewed by the members. Any such determination is deemed final unless modified or reversed by member action at a Commission meeting.

2.003.05 Notwithstanding any other provision of this rule, any matter that has been delegated may alternatively be presented to, and determined by, the members on their own motion, at the discretion of the chairperson, or upon the request of the executive director.

2.004 MEETINGS.

2.004.01 Persons wishing to place an item on the Commission agenda should submit a written request to the Commission office not less than ~~seven (7)~~ fourteen (14) calendar days prior to the meeting. The Executive Director or Commission may place a time limit on presentations after considering the number of presentations requested.

Commented [CR3]: I would love to change this to 14 days. Sometimes 7 is a short amount depending on the item. ED can approve an item, less than

2.005 SUBPOENA POWER.

2.005.01 Concerning any matter under its jurisdiction, the Commission may require that testimony be given under oath and administer such oath, issue subpoenas compelling the attendance of witnesses and the production of any papers, books, and accounts, and cause the deposition of any witness.

2.005.02 In the event of the refusal of any person without good cause to comply with the terms of a subpoena issued by the Commission or the refusal to testify on matters about which the person may lawfully be questioned:

2.005.02A The Commission may discipline any applicant or licensee, in accordance with the Act and Commission rules adopted thereunder, for failing or refusing to submit to a properly issued subpoena.

Commented [CR4]: Do we need to specific? Fine up to suspension?

2.006 ADMINISTRATION OF THE COMMISSION.

2.006.01 The Commission will appoint an Executive Director who is responsible for the day-to-day administration of the Commission's activities. The Executive Director will have had at least five years of responsible supervisory administrative experience in a governmental regulatory agency.

2.007 CODE OF CONDUCT.

2.007.01 The Commission will create, maintain, and, as needed, update a Code of Conduct governing Commission members, the Executive Director, and staff, as well as those doing or seeking to do business with, interested in matters before or regulated by the Commission. The code of conduct and any updates thereto will be approved by majority vote at an open meeting of the Commission.

CHAPTER 3. GAMING LICENSING REQUIREMENTS

3.001 LICENSE REQUIRED.

3.0001.01 A person shall not conduct or participate in conducting Gambling Games or offer products or services relating to the conduct of gaming unless the person holds a valid license issued by the Commission.

3.002 CATEGORIES OF LICENSES; TERMS.

3.002.01 The Commission may create categories of licenses and establish a fee structure for license categories ~~not to exceed the maximum fee for each category as set forth in this Chapter. In its discretion, the Commission may establish classifications within a license category to establish a license fee structure for the category~~ that reflects cost of administration and regulation need for each classification of license. The Commission will review its license fee structure annually and include an analysis in its annual report. Applicants for each category of license must apply ~~on forms~~ **in a manner** approved by the Commission to be accompanied by the corresponding license application fee. All application fees are non-refundable.

3.002.02 Categories of Licenses The Commission may classify an activity to be licensed in addition to, different from, or at a different level than, the following license classifications:

3.002.02A Authorized Gaming Operator License authorizes an Authorized Gaming Operator or Management Company to conduct Authorized Games as defined by the Act under the regulation, implementation, and enforcement of the Commission. The License authorizes the approved Authorized Gaming Operator to acquire, own, lease, possess, and operate Gaming Devices at a Licensed Racetrack Enclosure. ~~The term of a Gaming Operator License is a minimum of twenty (20) years for a fee of five million dollars (\$5,000,000.00) on each authorized gaming operator for each licensed racetrack enclosure payable to the Commission. The license fee may be paid over a period of five years with one million dollars due at the time the license is issued. Authorized Gaming Operator is subject to an annual review by the Commission and receipt by the Commission of a fifty thousand dollar annual review fee, with no more than one such Authorized Gaming Operator license granted for any licensed racetrack enclosure within the state;~~

~~**3.002.02B** Gaming Facility License authorizes an Authorized Gaming Operator to operate a Gaming Facility, but also serves as a mechanism for the Commission to issue assessments and will complement but not supersede the Authorized Gaming Operator License fee to reimburse the Commission for its operational costs. The Authorized Gaming Operator will apply for a Gaming Facility License annually. Assessments will be calculated per annum and will be paid by the Authorized Gaming Operator holding the Gaming Facility License on at least a quarterly basis. An Authorized Gaming Operator will not pay any assessment for the first year of operation.~~

3.002.02C Gaming-Related Vendor License The following will obtain and hold a Gaming-Related Vendor license:

3.002.02C(i) Any individual, partnership, corporation, association, trust, or any other group of

Commented [CR5]: Update to reflect LB357

individuals (however organized) who supplies gaming-related equipment, goods, or services to an Authorized Gaming Operator or Gaming Facility that are directly related to or affect gaming activity authorized by the Act, including but not limited to, the manufacture, sale, distribution, or repair of gaming devices and equipment related to table games, as defined in the Act; and

3.002.02C(ii) Any Management Company owning gaming devices, supplies, and equipment.

3.002.02C(iii) Any individual, partnership, corporation, association, trust, or any other group of persons (however organized) that leases or otherwise permits an Authorized Gaming Operator to use a Gaming Facility to conduct or participate in the conduct of gaming authorized under the Act.

3.002.03 The Commission may require employees of a licensed Gaming-Related Vendor licensee whose presence ~~on~~ at a Gaming Facility in Nebraska is required ~~to install, service, or repair gaming equipment, related devices, or systems, or for any reason~~ to obtain an occupational license, ~~Level 3.~~

~~**3.002.04** An employee of a Gaming-Related Vendor licensee that will be present on a Gaming Facility regularly may be required to obtain an occupational license of a category to be determined by the Commission.~~

3.002.05 The term of a Gaming-Related Vendor License is three (3) years. ~~and requires an initial license application fee not to exceed \$5,000.00, and an annual license fee, payable in the first year following initial licensure, not to exceed \$2,000.00.~~

3.003 KEY PERSON LICENSE.

3.003.01 Persons within the definition of Key Person as defined in Chapter 1 of these regulations will file an application for a Key Person license ~~on forms provided~~ in a manner approved by the Commission. All application fees are established to cover the cost of the background investigation. To the extent the cost of any applicant's background investigation, exceeds the amount of the application fee, the applicant must pay the balance before being considered for licensure. All application fees are non-refundable. Provisional licenses may be issued prior to completing the background investigation.

~~**3.003.01A** Key Persons associated with an Authorized Gaming Operator applicant or licensee who are not Management Companies, will pay a non-refundable application fee of \$10,000.00.~~

~~**3.003.01B** When an Authorized Gaming Operator employs or contracts with a Management Company to participate, advise or otherwise control all or a portion of the Gaming Operation, the Management Company will apply for a Key Person license and pay a non-refundable application fee of \$15,000.00.~~

~~**3.003.01C** The non-refundable application fee for Key Persons associated with a Gaming-Related Vendor's license will be an amount prescribed by the Commission to cover the estimated cost of~~

~~the investigation, not to exceed \$1,000.00. However, the applicant will be responsible for the full cost of the investigation, if it exceeds the amount of the non-refundable application fee.~~

~~**3.003.01D** All other Key Person applicants will pay a non-refundable application fee set by the Commission, not to exceed \$10,000.00.~~

~~**3.003.01E** Annual renewal fees for Key Persons will be an amount set by the Commission, not to exceed \$2,000.00.~~

3.004 OCCUPATIONAL LICENSES.

3.004.01 The following persons are required to hold an occupational license:

3.004.01A A person employed by an Authorized Gaming Operator or Management Company and whose duties are to be performed on the Gaming Facility.

3.004.01B All security personnel.

3.004.01C Managers or supervisory personnel.

3.004.01D Employees whose duties are performed off the Gaming Facility and whose duties include the handling of money or performing accounting and auditing functions that involve money obtained as a result of gaming or other operations on the Gaming Facility.

3.004.01E Individuals whose duties directly impact the integrity of sports wagering, including:

- (i) Any individual who has the capability of affecting the outcome of sports wagering through deployment of code to production for any critical components of a sports wagering system defined by the technical standards and specifications adopted by the Commission;
- (ii) Any individual who can deploy code to production and directly supervises individuals who have the capability of affecting the outcome of sports wagering through deployment of code to production for other than read only or the equivalent access to any critical components of a sports wagering system defined by the technical standards and specifications adopted by the Commission;
- (iii) Any other individual who directly impacts the integrity of sports wagering as determined by the Commission, which shall include but not be limited to, any individual who has the capability to directly affect the outcome of a sports wager or a payout to a patron.

3.004.01F An employee of an Authorized Gaming Operator or Management Company who does not hold an occupational license shall not perform any duties on at the Gaming Facility at any time.

3.004.01G A person under nineteen (19) years of age will not hold an occupational license of any level if said license requires presence on the gaming floor.

3.004.01H An application for an occupational license will not be processed by the Commission unless the applicant has an agreement or a statement of intent to hire with an Authorized Gaming Operator licensee or applicant, documenting that the applicant will be employed upon receiving the appropriate occupational license.

3.004.01I: The term of all occupational license levels is three years.

3.004.02 Level 1: An occupational license, Level 1 is the highest level of occupational license. ~~An occupational licensee~~ and may perform any activity included within the ~~occupational licensee's level 1 of~~ occupational license or any lower level of occupational license. An applicant for an Occupational License Level 1 must be at least nineteen (19) years old.

~~**3.004.03** An employee of an Authorized Gaming Operator or Management Company who does not hold an occupational license shall not perform any duties on the Gaming Facility at any time.~~

~~**3.004.04** A person under nineteen (19) years of age will not hold an occupational license of any level if said license requires presence on the gaming floor. Applicants for Occupational License Level I must be at least nineteen (19) years of age.~~

~~**3.004.05** An application for an occupational license will not be processed by the Commission unless the applicant has an agreement or a statement of intent to hire with an Authorized Gaming Operator licensee or applicant, documenting that the applicant will be employed upon receiving the appropriate occupational license.~~

3.004.06 Employees of an Authorized Gaming Operator who perform the following functions, regardless of title, will obtain an Occupational license, Level 1:

3.004.06A Audit director;

3.004.06B Internal audit director;

3.004.06C Chief regulatory compliance officer;

3.004.06D Information technology director and managers;

3.004.06E Casino director;

3.004.06F Surveillance director;

3.004.06G Chief financial officer or controller, or both;

3.004.06H Gaming operation director;

3.004.06I Electronic gaming device director;

3.004.06J Human resources director;

3.004.06L Marketing director;

3.004.06M Table games director;

3.004.06N Sports wagering director.

3.004.O General manager;

3.004.06P Assistant general manager;

3.004.06Q Support operations director;

3.004.06R Any other employee of an Authorized Gaming Operator whom the Commission deems necessary, to ensure compliance with the Act and these rules, to hold an occupational license, Level 1.

3.004.07 A person holding a Level I license employed by an Authorized Gaming Operator or Management Company may not be employed concurrently by a Gaming-Related Vendor, except that a person holding a Level I license may be employed by a licensed Management Company that is also licensed as a Gaming-Related Vendor.

3.004.08 **Level 2:** Employees of Authorized Gaming Operators who perform the following functions, regardless of title, will obtain an occupational license, Level 2:

3.004.08A Security personnel and surveillance personnel;

3.004.08B Any employee of an Authorized Gaming Operation whose duties are performed on the Gaming Facility and whose employment duties affect gaming;

3.004.08C Any employee of an Authorized Gaming Operator whose duties are performed on or off the Gaming Facility and whose employment duties affect the flow of money obtained as a direct result of gaming operations or other operations on the Gaming Facility;

3.004.08D Any employee of an Authorized Gaming Operator whose duties include accounting and auditing functions and whose duties relate to money obtained as a result of gaming or other operations on the Gaming Facility;

3.004.08E Any other employee of an Authorized Gaming Operator whom the Commission deems necessary, to ensure compliance with the Act and these rules, to hold an occupational license, Level 2.

3.004.09 Level 3: Employees of Authorized Gaming Operators who perform the following functions, regardless of title, will obtain an occupational license, Level 3:

3.004.09A Any employee of an Authorized Gaming Operation whose duties are performed on a Gaming Facility and who are not employees described in subsection 3.004.06 or 3.004.08;

3.004.09B Any other employee whose job functions require them to have regular access to a Gaming Facility whom the Commission deems necessary, to ensure compliance with the Act and this title, to hold an occupational license, Level 3.

~~**3.004.010** The term of all occupational license levels is three years. Occupational license level 1 requires an initial license application fee not to exceed \$5000.00 and an annual license fee not to exceed \$1000. Occupational license levels 2 and 3 require an initial application fee not to exceed \$250.00 and an annual license fee not to exceed \$125.00.~~

3.005 PAYMENT OF FEES AND ASSESSMENTS; COSTS REQUIRED.

3.005.01 Applicants ~~or the casino operator employing the applicant~~ any license issued by the Commission under the provisions of this Chapter must pay all fees and assessments prescribed either by law or these Rules and Regulations in the manner and at the time established therein for any license that is being sought. ~~prescribed by law and/or these Rules and Regulations. Application fees and applicable assessments for all Gaming Facility Licenses must be paid by the applicant at the time that an application is filed with the Commission.~~ None of the licenses listed in this Chapter may be transferred, sold, or assigned. The Commission shall maintain a schedule of fees for each individual license type. The fee schedule will be posted on the Commission's website. Fees shall not be changed more than once per calendar year. Fee changes shall only be implemented in January of each year, with at least 30 days' notice prior to their effective date.

3.005.02 The Commission may refuse to take final action on any application if all license regulation, investigation, and fingerprint fees have not been paid in full. The Commission may deny the application if the applicant refuses or fails to pay all such fees. Additionally, an applicant who has refused or failed to pay the required costs will not be eligible to file any other application with the Commission until all such fees are paid in full. Neither the license fee or regulation fees nor any other fee is refundable.

3.006 CONFIDENTIAL INFORMATION.

The records of the Commission will be governed by the Nebraska Public Records Act, Neb. Rev. Stat. §§ 84-712 through 84-712.09. Any party who submits materials to the Commission in accordance with

the Act or this title may identify materials it believes should be withheld from public disclosure pursuant to Neb. Rev. Stat. § 84.712.05 by stating the reason it believes the materials may be withheld.

3.007 APPLICATION FOR A GAMING LICENSE.

3.007.01 An application for a license under the Act and these rules is a request by the applicant seeking a revocable privilege. A license may be granted by the Commission if the applicant meets the licensing requirements of the Act and these rules.

3.007.02 An applicant for a license under the Act and these rules will, at all times, have the burden of demonstrating to the Commission, by clear and convincing evidence, that the applicant is eligible, qualified, and suitable to be granted and retain the license for which application is made under the applicable licensing standards and requirements of the Act and these rules.

3.007.03 A license or certificate of suitability issued by the Commission under the Act or these rules is a revocable privilege granted by the Commission. A person who holds a license does not acquire, and will not be deemed to acquire, a vested property right, or other right, in the license.

3.007.04 An applicant or licensee will accept any risk of adverse publicity, public notice, notoriety, embarrassment, criticism, financial loss, or other unfavorable or harmful consequences that may occur in connection with, or as a result of, the application and licensing process or the public disclosure of information submitted to the Commission with a license application or at the Commission's request under the Act and these rules.

3.007.05 Licensees have a continuing obligation to demonstrate suitability to hold a license by complying with the Act, these regulations, and all federal, state, and local laws that relate to the suitability of the licensee. The Commission may reopen the investigation of a licensee at any time. The licensee will be assessed fees, if any, to cover the additional costs of the investigation.

3.007.06 An applicant or licensee may claim any privilege afforded by the Constitution or laws of the United States or of the state of Nebraska in refusing to answer questions or provide information requested by the Commission. However, a claim of privilege with respect to any testimony or evidence pertaining to the eligibility, qualifications, or suitability of an applicant or licensee to be granted or hold a license under the Act and these rules may constitute cause for denial, suspension, revocation, or restriction of the license.

3.007.07 An applicant and licensee will have a continuing duty to do all of the following:

3.007.07A Notify the Commission of a material change in the information submitted in the license application submitted by the applicant or licensee or a change in circumstance, that may render the applicant or licensee ineligible, unqualified, or unsuitable to hold the license under the licensing standards and requirements of the Act and these rules.

3.007.07B Provide any information requested by the Commission relating to licensing or regulation; cooperate with the Commission in investigations, hearings, and enforcement and disciplinary actions; and comply with all conditions, restrictions, requirements, orders, and rulings of the Commission in accordance with the Act and these rules.

3.008 GENERAL FORM AND REQUIREMENTS FOR LICENSE APPLICATIONS.

3.008.01 Every application must be submitted ~~on forms supplied or~~ in a manner approved by the Commission and contain ~~such~~ all information and documents ~~as~~ required.

3.008.02 The applicant must file with the application all required supplemental forms.

3.008.03 Upon request of the Commission, the applicant must further supplement any information provided in the application. The applicant must provide all requested documents, records, supporting data, and other information within the time period specified in the request. If the applicant fails to provide the requested information within the required time period as set forth in the request or these Rules and Regulations, the Commission may deny the application unless good cause is shown for the delay.

3.008.04 All information required to be included in an application must be true and complete as of the date of Commission action sought by the applicant. If there is any change in the information contained in the application, the applicant must file a written amendment.

3.008.05 The application and any amendments must be sworn to or affirmed by the applicant. If any document is signed by an attorney for the applicant, the signature must certify that the attorney has read the document and that, to the best of the attorney's knowledge, information and belief, based on diligent inquiry, the contents of the documents supplied are true.

3.008.06 The applicant must cooperate fully with the Commission with respect to the background investigation of the applicant, including, upon request, making available any and all of its books and records for inspection. The Commission will examine the background, personal history, financial associations, character, record, and reputation of the applicant to the extent the Commission determines.

3.008.07 The Commission will automatically deny the application of any applicant that refuses to submit to a background investigation.

3.008.08 Neither the State, the Commission, any agency with which the Commission contracts to conduct background investigations, nor the employees of any of the foregoing, may be held liable for any inaccurate information obtained through such an investigation.

3.008.09 Three (3) years prior to the expiration date of the Authorized Gaming Operator License, the Authorized Gaming Operator may submit an application for a renewal of the Authorized Gaming Operator License for an additional term. If the Commission, after investigation of the application, grants a renewal of an Authorized Gaming Operator License, the new effective date of such license will be the day following the expiration of the original Authorized Gaming Operator License.

3.009 CONDITIONS OF AN AUTHORIZED GAMING OPERATOR LICENSE.

3.009.01 In addition to conditions imposed in any provisional license issued by the Commission under this Chapter an Authorized Gaming Operator License issued by the Commission is subject to the following conditions:

3.009.01A The Authorized Gaming Operator will at all times make its Gaming Facility available for inspection by the Commission or their authorized representatives with or without prior announcement. Additionally, the Authorized Gaming Operator understands that a Gaming Agent is authorized to be present anywhere within the Gaming Facility each day, at any time during operation of the Gaming Facility, and whenever else deemed appropriate by the Commission.

3.009.01B The Authorized Gaming Operator consents to the examination of all accounts, bank accounts, and records of, or under the Control of the Authorized Gaming Operator, or any entity in which the Authorized Gaming Operator has a direct or indirect Controlling interest. Upon request of the Commission or its authorized representative, the Authorized Gaming Operator must authorize all third parties in possession or Control of the requested documents to allow the Commission or Gaming Agents to examine such documents.

3.009.01C The Authorized Gaming Operator will be responsible for all applicable registration, taxation, and licensing imposed by the Act or other State law upon the Authorized Gaming Operator License, Gaming Device, or associated equipment.

3.009.01D The Authorized Gaming Operator will observe and enforce all Rules, regulations, decisions, and orders issued by the Commission. The Authorized Gaming Operator License is granted on the condition that the Authorized Gaming Operator, Key Person(s), and its employees, will comply with all decisions and orders of the Commission. Each Authorized Gaming Operator will have a continuing duty to report to the Commission Enforcement Division any violation of the Rules or applicable Laws of the State of Nebraska by the Authorized Gaming Operator, Key Person(s), and its employees. Failure to report violations will result in disciplinary action against the Authorized Gaming Operator.

3.010 GENERAL GROUNDS FOR REFUSAL TO ISSUE OR DENIAL OF AUTHORIZED GAMING OPERATOR LICENSE APPLICATIONS.

3.010.01 The Commission may refuse to issue an Authorized Gaming Operator License or deny any Authorized Gaming Operator License application on any grounds deemed reasonable by the Commission. Without limiting the foregoing, the Commission may deny the application on any of the following grounds:

3.010.01A Evidence of an applicant submitting an untrue or misleading statement of material fact, or willful omission of any material fact, in any application, statement, or notice filed with the

Commission, made in connection with any investigation, including the background investigation, or otherwise made to the Commission or its staff;

3.010.01B Conviction of any felony in any jurisdiction by Key Person(s) of the applicant or by the applicant which may affect the applicant's ability to properly perform his or her duties or reflect unfavorably on the integrity of a Gaming Facility;

3.010.01C Conviction of any gambling offense in any jurisdiction by Key Person(s) or by the applicant;

3.010.01D Entry of any civil or administrative judgment against the applicant or its Key Person(s) that is based, in whole or in part, on conduct that allegedly constituted a felony crime in the State or other jurisdiction the conduct occurred that may affect the applicant's ability to properly perform his or her duties or reflect unfavorably on the integrity of a Gaming Facility, or involved a gambling violation(s);

3.010.01E Association by the applicant, applicant's spouse or members of applicant's immediate household with Persons or businesses of known criminal background or Persons of disreputable character that may adversely affect the general credibility, security, integrity, honesty, fairness, or reputation of the proposed Gaming Activity;

3.010.01F Any aspect of the applicant's (or any Person(s)) past conduct, character, or behavior that the Commission determines would adversely affect the credibility, security, integrity, honesty, fairness, or reputation of the proposed activity;

3.010.01G Failure of the applicant or its employees to demonstrate adequate business ability and experience to establish, operate, and maintain the business for the type of activity for which application is made;

3.010.01H Failure to demonstrate adequate financing for the operation proposed in the application;

3.010.01I Failure to satisfy any requirement for application or to timely respond to any request by the Commission for additional information;

3.010.01J Permanent suspension, revocation, denial, or other limiting action on any license related to Gambling Games issued by any jurisdiction; and

3.010.01K Approval of the application would otherwise be contrary to Nebraska law or public policy.

3.010.02 The Commission in the same manner and in accordance with the Nebraska Administrative Procedures Act will provide the Applicant with written notice of the denial and the Applicant will be provided with the opportunity to appeal the Commission decision.

3.011 CURRENT RACETRACK LICENSE REQUIRED FOR AUTHORIZED GAMING OPERATOR LICENSE.

3.011.01 If the Racetrack License is suspended, revoked, or not renewed pursuant to *Neb. Rev. Stat. §2-1203* during the term of an Authorized Gaming Operator License, and such suspension, revocation, or non-renewal is not cured pursuant to *Neb. Rev. Stat. §2-1203*, the Authorized Gaming Operator License will be suspended until a Racetrack License is reinstituted for the racetrack enclosure.

3.012 OPERATIONS PLAN REQUIREMENT.

3.012.01 The applicant for an Authorized Gaming Operator License must submit with the application a proposed operations plan for the conduct of gaming. The plan must include the following:

3.012.01A Architectural Plans and specifications. The plans, drawings, and specifications for the construction, furnishing, and equipping of the Gaming Facility, including, but not limited to, detailed specifications and illustrative drawings or models depicting the proposed size, layout and configurations of the component parts of the facility, including electrical and plumbing systems, engineering, structure, and aesthetic interior and exterior design as are prepared by one or more licensed professional architects and engineers;

3.012.01B The total estimated construction cost of the gaming facility proposed by the applicant distinguishing between known costs and projections, and separately identifying:

- (1) A facility design expense;
- (2) Land acquisition or site lease costs;
- (3) Site preparation costs;
- (4) Construction cost or renovation cost;
- (5) Equipment acquisition cost;
- (6) Cost of interim financing;
- (7) Organization, administrative and legal expenses; and
- (8) Projected permanent financing costs;

3.012.01C An estimated timetable for the proposed financing arrangements through completion of construction.

3.012.01D The construction schedule proposed for completion of the Gaming Facility including therein projected dates for completion of construction and commencement of Gaming Activities and indicating whether the construction contract includes a performance bond.

3.012.01E Explanation and identification of the source or sources of funds for the construction of the Gaming Facility;

3.012.01F A general description of the type and number of Gaming Devices proposed for operation;

3.012.01G Generic description of the games to be played on the machines and the proposed placement of the machines in the Gaming Facility;

3.012.01H Proposed administrative, accounting, and internal controls procedures, including monetary control operations;

3.012.01I A general promotion and advertising plan. A general description of the amounts, kinds and types of general promotion and advertising campaign(s) which will likely be undertaken by the applicant including information whether any national or regional advertising will occur, the medium(s) which may be used, the proposed market and whether any other facility or activity except the Gaming Facility will be included in such advertising;

3.012.01J Proposed security plan in accordance with Chapter 6;

3.012.01K Proposed staffing plan for gaming operations, provided that such plan is updated at least one hundred-twenty (120) days prior to the proposed opening date of the Gaming Facility to include the identification of those employees proposed for a position that may require a Level I Occupational License;

3.012.01L At least one-hundred-twenty (120) days prior to the proposed opening date, applications for all employees who will require level 1 occupational licenses will be filed with the Commission;

3.012.01M Method to be used for prize payouts (i.e. annuity, lump sum, cash, reward credits);

3.012.01N Details of any proposed progressive systems; and

3.012.01O Any other information requested by the Commission.

3.012.02 Inspections During Construction. The Commission may inspect an eligible Gaming Facility during construction. Upon the presentation of identification, the Commissioners or authorized Commission personnel will be given immediate access to any place where construction of a Gaming Facility or any of its component parts is underway.

3.012.03 After construction is complete or substantially complete the Licensee or applicant will submit to the Commission written certification from the registered civil engineer that construction was in accordance with the design and construction plans and these rules.

3.012.04 Gaming Facilities must include sufficient office space for Commission staff and on-site licensing. This office space will provide an adequate work environment and shall include utilities, office equipment, voice communication and data lines, and custodial services. The licensee will also make available appropriate parking places for Commission staff.

3.012.05 The operations plan must provide for an escrow account or accounts to be established and maintained in accordance with Commission requirements for the purpose of holding in reserve large or progressive prizes to be won by participants and generated by the Gaming Facility. In the alternative, the Operator may secure the payment of such prizes through other funding mechanisms such as an

irrevocable surety bond, irrevocable trust with an Independent Financial Institution, other trust mechanism, or letters of credit, including credit facilities available to the operator.

3.012.06 The use of annuity payments in lieu of immediate prize payments must in every instance be pre-approved by the Commission.

3.012.07 An applicant for an Authorized Gaming Operator License is responsible for ensuring that Key Person(s) applications are filed in accordance with the Act and these Rules and Regulations. The Commission may delay approval of or deny an application for an Authorized Gaming Operator License on the grounds that a Key Person(s) application has not been submitted as required.

3.012.08 An Authorized Gaming Operator License will not be granted unless the Commission first determines that the operations plan submitted is suitable for the type of operation proposed and otherwise complies with the requirements of the Act and these Rules and Regulations. The detailed material submitted with the Authorized Gaming Operator License application may be included in an exception to the Nebraska Public Records Law and/or subject to redaction.

3.013 INSTITUTIONAL INVESTORS.

3.013.01 For the purposes of these rules, "Institutional investor", refers to any of the following entities having a 5 percent or greater ownership interest in a gaming establishment or gaming licensee: A corporation, bank, insurance company, pension fund or pension fund trust, retirement fund, including funds administered by a public agency, employees' profit-sharing fund or employees' profit-sharing trust, an association engaged, as a substantial part of its business or operation, in purchasing or holding securities, or any trust in respect of which a bank is a trustee or co-trustee, investment company registered under the federal Investment Company Act of 1940, collective investment trust organized by banks under part 9 of the Rules of the Comptroller of Currency, closed end investment trust, chartered or licensed life insurance company or property and casualty insurance company, investment advisor registered under the federal Investment Advisers Act of 1940, and such other persons as the Commission may reasonably determine to qualify as an institutional investor for with the purposes of this Chapter.

3.013.02 To be presumed suitable or qualified as an institutional investor, an entity will submit to the Commission: **(1)** Documentation sufficient to establish qualifications as an institutional investor; and **(2)** completed certification form, as required and prescribed by the Commission.

3.013.03 The Commission may request any other information that would affect an entity's suitability or qualification as an institutional investor. The entity will provide all information, documents and materials at the entity's sole expense and cost.

3.013.04 An institutional investor will notify the Commission within thirty days of any increase in its percentage ownership of the securities of the Authorized Gaming Operator, Gaming-Related Vendor, Gaming Facility owner, or holding, intermediate, subsidiary, or parent company of the Authorized Gaming Operator, Gaming-Related Vendor, Gaming Facility owner that issued the publicly traded securities held by the entity when such percentage ownership is greater than ten percent (10%).

3.013.05 An institutional investor will notify the Commission within 10 calendar days of any changes to its name or to its state of incorporation or principal place of business.

3.013.06 An institutional investor will notify the Commission within 10 calendar days of any inquiry into, investigation of or action filed against the entity by any gaming regulatory agency or authority or other governmental agency or authority, except for routine renewal reviews.

3.013.07 An institutional investor will notify the Commission immediately, which shall not be more than 48 hours after receiving notice of any rejection, suspension, revocation or denial of any institutional investor process by any gaming regulatory agency or authority, and any fine, penalty or settled amount relating to any institutional process or gaming related license imposed upon or agreed to by the entity in any jurisdiction.

3.013.08 An institutional investor will notify the Commission within 10 calendar days of any other information that would affect the entity's suitability or qualifications as an institutional investor under these rules.

3.013.09 The Commission may rescind any institutional investor designation if:

3.013.09A The institutional investor notifies the Commission that it exercises or intends to exercise influence over the affairs of the Authorized Gaming Operator, Gaming-Related Vendor, Gaming Facility owner, or holding, intermediate, subsidiary, or parent company of the Authorized Gaming Operator, Gaming-Related Vendor, Gaming Facility owner that issued the publicly traded securities held by the entity; or

3.013.09B The Commission discovers that the institutional investor exercises or intends to exercise influence over the affairs of the Authorized Gaming Operator, Gaming-Related Vendor, Gaming Facility owner, or holding, intermediate, subsidiary, or parent company of the Authorized Gaming Operator, Gaming-Related Vendor, Gaming Facility owner that issued the publicly traded securities held by the entity.

3.013.10 Upon rescission of a designation as an institutional investor, an entity will submit information required by the Commission within thirty days and undergo a suitability background evaluation.

3.013.11 This rule will not be construed to preclude the Commission from investigating the suitability or qualifications of an institutional investor if the Commission becomes aware of facts or information that may result in the institutional investor being found unsuitable or disqualified as an institutional investor.

3.014 PASSIVE INVESTOR.

3.014.01 Any investor in an Authorized Gaming Operator, Management Company, Holding Company, or Gaming Related Vendor that falls below the threshold needed to be considered an institutional investor will not:

3.014.01A Exercise influence over the affairs of the Authorized Gaming Operator, Management Company, Holding Company, or Gaming-Related Vendor;

3.014.01B Exercise influence over the affairs of a holding, intermediate, subsidiary or parent company of the Authorized Gaming Operator, Management Company, Holding Company, or Gaming-Related Vendor;

- i. Use or authorize the use of authority or influence of its employees, members, or owners to secure anything of value or the promise or offer of anything of value that is of such character as to manifest a substantial and improper influence in relation to the gaming activities under the jurisdiction of the Commission; or
- ii. Participate in any other conduct in relation to the operation of gaming in Nebraska that the Commission considers inconsistent with passive institutional investment status.

3.014.02 Any investor failing to comply with this rule will no longer have the status as a passive institutional investor.

3.015 TRANSFERABILITY OF OWNERSHIP.

3.015.01 Authorized Gaming Operator licenses are not transferable. Where there is a new majority ownership interest or control of an Authorized Gaming Operator licensee, the new owner or person in control of the licensee will apply for a new license and is not permitted to continue operating the Gaming Facility using the license of the acquired entity.

3.016 CREDENTIALS.

3.016.01 The credential issued to an employee pursuant to this Chapter will contain the inscription "State of Nebraska," the seal of the State, the name of the Commission, a picture of the licensee, and a license number. Credentials may also include the signature of the registrant and the following information: name, date of birth, photo identification, and any other information the Commission considers necessary.

3.016.02 Any licensee will promptly report the loss or destruction of their license credential to the Commission's Enforcement Division.

3.016.03 As soon as possible following the loss or destruction of an employee license credential, the Person to whom the license credential was originally issued will apply to the Commission for a replacement license credential.

3.016.04 Upon written request, a licensee's credentials may be amended to account for name changes and any other information as authorized by the Commission.

3.016.05 Any new credentials may be subject to a replacement fee as determined by the Commission, not to exceed \$75. Licensees requiring replacement credentials more than two (2) times in a calendar year may be subject to disciplinary action.

3.016.06 Licensees whose employment with Authorized Gaming Operator is terminated for any reason will surrender their license credentials to the Commission agent on duty or to the Authorized Gaming Operator. If credentials are surrendered to an Authorized Gaming Operator, the credentials will be promptly surrender to a Commission agent.

3.017 PROVISIONAL LICENSES.

3.017.01 The Commission may issue a Provisional License to any Applicant who provides the required fingerprint cards, photographs, completed application, and intent to employ Statement. Provisional licenses may be valid for a period established by the Commission but will not be more than ninety (90) days and is subject to the license conditions enumerated in the Commission's authorization of the Provisional License.

3.017.02 The Commission may extend the duration of Provisional Licenses in thirty (30) day increments if the licensing process has not been completed.

3.018 INSURANCE.

3.018.01 Authorized Gaming Operator, Holding Company, and Gaming-Related Vendor licensees must obtain and maintain insurance in a minimum amount determined by the Commission and in the following types:

- (1) Liability;
- (2) Casualty
- (3) Property
- (4) Crime
- (5) Worker's Compensation; and
- (6) Any other type of insurance the Commission deems necessary.

3.018.02 If any Authorized Gaming Operator, Holding Company, and Gaming-Related Vendor licensee, at any time, fails to maintain the minimum amount and types of insurance determined by the Commission, the Commission may initiate disciplinary action.

CHAPTER 4: INTERNAL CONTROLS.

4.001 SYSTEM OF INTERNAL CONTROLS – GENERAL REQUIREMENTS.

4.001.01 The holder of an authorized gaming operator license will establish, maintain and update an internal control system that has been approved by the Commission. the system of internal control procedures is designed to ensure all of the following:

- a. Assets are safeguarded;
- b. The financial records of the Authorized Gaming Operator are accurate and reliable;
- c. The transactions of the Authorized Gaming Operator are performed only in accordance with the statutes and these rules;
- d. The transactions are recorded adequately to permit the proper recording of the gaming revenue, fees, and all applicable taxes and payments;
- e. Accountability of assets is maintained pursuant to generally accepted accounting principles;
- f. Only authorized personnel have access to assets;
- g. Account balances are complete and accurate, and appropriate action is taken with respect to discrepancies;
- h. Accounts and personal identifiable information are adequately protected;
- i. The functions, duties, and responsibilities are appropriately segregated and performed pursuant to sound practices by competent, qualified personnel;
- j. Supervision is provided as needed for each function by personnel with authority equal to or greater than those being supervised;
- k. No employee of the Authorized Gaming Operator, a vendor, or a third-party provider is in a position to perpetuate and conceal errors or irregularities in the normal course of the employee's duties; and
- l. Games of chance are conducted with integrity and in accordance with the Act and these rules.

4.002 APPROVAL OF INTERNAL CONTROLS.

4.002.01 The responsibility for approving, on behalf of the Commission, the Internal Control Systems for Authorized Gaming Operators is delegated to the Executive Director provided that he finds them to be compliant with the provisions of the Act and these rules.

4.002.02 Prior to gaming being conducted at the Gaming Facility, an Authorized Gaming Operator must submit its administrative and accounting procedures in detail in an Internal Control System for Commission review and written approval. The Internal Control System must address each subject included

in the MICS and include a detailed narrative description of the administrative, accounting, and operational procedures designed to satisfy the requirements of these rules.

4.002.03 Within the Internal Control System, the Authorized Gaming Operator must establish, as approved by the Commission, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented.

4.002.04 To the extent a third-party is involved in or provides any of the Internal Control System required in these rules, the Authorized Gaming Operator's Internal Control System must document the roles and responsibilities of the third-party and must include procedures to evaluate the adequacy of and monitor compliance with the third-party's Internal Control System.

4.003 AMENDMENTS TO INTERNAL CONTROL SYSTEMS.

4.003.01 Amendments to any portion of the Internal Control Systems must be submitted to the executive director for approval. If within thirty (30) days the Commission has not approved, denied, or otherwise provided written notice, an Authorized Gaming Operator, third party involved in or both, may implement the amended internal controls as submitted with the Commission retaining its authority to require further amendment, approval, or denial.

4.003.02 The executive director may, in writing, approve, deny, or require a revision to the amendment to the Internal Control Systems. If the Authorized Gaming Operator is notified of a required revision, the Authorized Gaming Operator must work with the Commission to address the revision.

4.003.03 If the Commission requests additional information, clarification, or revision of an amendment to an internal control and the Authorized Gaming Operator, third-party involved in or both, fail to satisfy the request within thirty (30) days after the Commission request, the Commission will consider the amendment denied and it cannot be implemented or, if previously implemented under subsection 4.003.01 of this section, the Authorized Gaming Operator has fifteen (15) days to cease implementation of that amendment. If the Authorized Gaming Operator subsequently wants to pursue the amendment, it must resubmit the request along with the additional information previously requested by the Commission.

4.003.04 In the event that the MICS are amended, each Authorized Gaming Operator whose procedures are affected by the amended MICS will, within thirty (30) days of the effective date of the amended rule, amend its Internal Control System, submit a copy of their amended Internal Control System to the Commission and comply with the MICS and amended Internal Control System. The Commission, in its sole and absolute discretion, may extend the time for complying with this rule.

4.003.05 In the event of an emergency, the Authorized Gaming Operator may temporarily amend an internal control procedure. The Executive Director must be notified that an emergency exists before temporarily amending an internal control procedure.

4.003.06 An Authorized Gaming Operator must submit the temporary emergency amendment of the Internal Control System to the Executive Director within twenty-four (24) hours of the amendment.

4.003.07 The submission must include the detailed emergency procedures that will be implemented and the time period the emergency procedures will be temporarily in place. Any concerns the Executive Director has with the submission must be addressed with the Authorized Gaming Operator, the third-party involved in or providing the internal controls, or both.

4.004 FAILURE TO COMPLY WITH REQUIREMENTS.

4.004.01 If the Commission determines that the administrative or accounting procedures or Internal Control Systems of the Authorized Gaming Operator, the third-party involved in or both do not comply with the requirements of these rules or requires improvement, the Commission will notify the Authorized Gaming Operator, third-party involved in or providing the internal controls, or both, in writing. Within fifteen (15) days after receiving the notification, the Authorized Gaming Operator must amend its procedures accordingly and must submit, for Commission approval, a copy of the Internal Control System, as amended, and a description of any other remedial measure taken.

4.005 COMPLIANCE WITH INTERNAL CONTROL SYSTEM.

4.005.01 Authorized Gaming Operators must comply with their system of internal control procedures. If an Authorized Gaming Operator fails to comply with any provision of its internal control procedures, the Commission may initiate a disciplinary action.

4.006 INDEPENDENT AUDIT OF INTERNAL CONTROL SYSTEM.

4.006.01 Authorized Gaming Operators will have their Internal Control System independently audited at least once annually with the results documented in a written report. Reports will be maintained and available to the Commission.

4.006.02 Independent audits may be conducted by the Commission, or a Commission approved third-party auditor. The Commission may, in its discretion, allow for an internal audit department within the Authorized Gaming Operator or parent company of the Authorized Gaming Operator, which is independent of the gaming operation, to serve as a third-party auditor for use in completing this audit.

4.006.03 The Commission, or third-party auditor will be responsible for auditing the Authorized Gaming Operator's compliance with all laws and regulations, including those standards in the licensee's approved Internal Control System.

4.006.04 Documentation, including checklist, programs, reports, corrective actions, and other items, will be prepared to evidence all independent audit work performed as it relates to the requirements of this section, including all instances of noncompliance.

4.006.05 Independent audit reports will include objectives, procedures and scope, findings and conclusions, and recommendations.

4.006.06 Independent audit findings will be reported to management. Management will be required to respond to the independent audit findings and the stated corrective measures to be taken to avoid recurrence of the audit exception. Such management responses will be included in the final independent audit report.

4.006.07 Follow-up observation and examinations will be performed to verify that corrective action has been taken regarding all instances of noncompliance cited by the independent audits, or by the Commission. The verification will be performed within six (6) months following the date of notification.

CHAPTER 5: CONDUCT OF GAMING.

5.001 APPROVAL OF GAMING EQUIPMENT.

5.001.01 The Commission will establish a procedure for the approval of gaming equipment associated with Gambling Games authorized for play at licensed Gaming Facilities. Requests for approval of authorized gaming equipment may be submitted to the Commission by Authorized Gaming Operator or Gaming-Related Vendor Licensees according to procedures established by the Commission.

5.001.02 The Commission will adopt technical standards governing the requirements for all electrical and mechanical gaming equipment used in conjunction with the conduct or monitoring of gaming activity.

5.001.03 Authorized Gaming Operators and Gaming -Related Vendors shall not install, maintain, use, or operate any of the following electronic gaming equipment unless such equipment has been tested against and determined to meet the technical standards in the Minimum Internal Control Standards and has been approved by the Executive Director for use in Nebraska Gaming Facilities:

5.001.03A Gaming devices or any component parts material to electronic gaming devices or associated equipment, including random number generators, all game media, and progressive controllers;

5.001.03B Mechanical or electromechanical devices used with live table games or electronic table games, including items using radio frequency identification technology, shuffling devices, and progressive controllers;

5.001.03C System-to-system, game-to-system, or intra-device communication software, or any equivalent thereof, used in the conduct or monitoring of gaming activity, including monitoring and control systems, cashless systems, bonusing systems, and player tracking systems, except for systems used solely for marketing purposes;

5.001.03D Electromechanical devices used to account for gaming assets, including kiosks capable of distributing or collecting wagering instruments or conducting patron account transactions and voucher validation equipment; and

5.001.03E Any other device, software, hardware, or other technology that the Executive Director determines may affect the integrity of gaming in this state.

5.001.04 To be eligible for consideration by the Executive Director for approval, a Gaming-Related Vendor of any device, software, hardware, or other technology must submit the device, software, hardware, or other technology for scientific testing and technical evaluation by an independent testing laboratory certified by the Commission to determine compliance with the Act and these rules, including the technical standards adopted by the Commission.

5.001.05 A Gaming-Related Vendor seeking Commission approval of any device, software, hardware, or other technology must comply with the following:

5.001.05A Submit a written request to a certified independent testing laboratory that, at a minimum, specifically references the scientific testing and technical evaluation necessary under the Act, these rules and the Commission's technical standards, and which identifies the particular device, software, hardware, or other technology at issue;

5.001.05B Submit all necessary items and information to the certified independent testing laboratory;

5.001.05C Pay all costs associated with the scientific testing and technical evaluation performed by the certified independent testing laboratory;

5.001.05D Engage no more than one certified independent testing laboratory to perform scientific testing and technical evaluation of any particular device, version of software, hardware or other technology for certification to be used in this state without prior written authorization from the Commission; and

5.001.05E Submit any items or information pertaining to the device, software, hardware, or other technology to the Commission, if requested.

5.001.06 No device, software, hardware, or other technology will be approved unless the certified independent testing laboratory concludes that the item at issue complies with the Act, these rules, and the Commission's technical standards.

5.001.07 Authorized Gaming Operators will notify the Executive Director in writing and receive written approval in accordance with its Commission-approved Internal Control Standards before installing, moving, or disposing of gaming equipment that has been approved.

5.001.08 Any modification to gaming equipment may be authorized by the Executive Director on an emergency basis to prevent cheating or malfunction. The emergency request will be documented by the Authorized Gaming Operator in accordance with the Commission-approved Internal Control Standards and submitted to the Commission in writing within 2 business days.

5.001.09 Each Authorized Gaming Operator will notify the Commission's gaming agent on duty of any known or suspected defect or malfunction in any gaming equipment installed in the Gaming Facility at the time of detection. The Authorized Gaming Operator will comply with any instructions from the Commission staff for the use of the gaming equipment.

5.001.10 Transportation of all gaming equipment must comply with the Authorized Gaming Operator's Commission approved Internal Control Standards.

5.002 MODIFICATIONS TO THE GAMING FACILITY.

5.002.01 Any Authorized Gaming Operator contemplating a material change to the Gaming Facility, the erection of an addition to the structure of the Gaming Facility or the remodeling of any part of the Gaming Facility must first submit plans to and receive the approval of the Commission. If the Authorized Gaming Operator believes that the proposed change to the Gaming Facility will not result in any meaningful

change in gaming operations or in a security risk, it may request a waiver of this requirement from the Executive Director.

CHAPTER 6: SECURITY AND SURVEILLANCE

6.001 Responsibilities of the Surveillance Department

6.001.01 Each Authorized Gaming Operator must maintain and make available to the Commission the following items:

- 6.001.01A** An electronic floor plan that shows the placement of all surveillance equipment in and around the Gaming Facility and all gaming equipment on the gaming floor;
- 6.001.01B** A detailed description of all surveillance system components;
- 6.001.01C** The procedures utilized for operation of the surveillance department;
- 6.001.01D** Staffing plans;
- 6.001.01E** Plans for monitoring detention rooms, which will include audio capability;
- 6.001.01F** A list of personnel authorized to access the casino surveillance room;
- 6.001.01G** A list of persons or positions authorized by the director of surveillance to access the surveillance viewing room.
- 6.001.01H** The surveillance retention schedule, evidencing that all cameras are set for a retention period pursuant to this Chapter; and
- 6.001.01I** Any information related to the operation of the surveillance department as requested by the Executive Director.

6.001.02 The surveillance department must receive and monitor open-door alerts for all gaming devices.

6.001.03 Surveillance system modifications and upgrades will be submitted to the Executive Director for approval.

6.001.04 At any time and without notice, the Authorized Gaming Operator's surveillance system will be subject to audit or other testing by the Commission.

6.001.05 Surveillance employees will only perform tasks during their employment that further the purpose of the surveillance operation.

6.001.06 The Authorized Gaming Operator may not divert surveillance resources or surveillance employees from their intended surveillance purposes or functions without the permission of the Executive Director.

6.001.07 Surveillance employees are not permitted to transfer to gaming-related positions within the casino prior to one year after leaving the surveillance department, unless otherwise approved by the Commission.

6.001.08 All surveillance employees must be employees of the Authorized Gaming Operator.

6.002 Security Department.

6.002.01 Each Authorized Gaming Operator will employ sufficient security to remove from the Gaming Facility

6.002.01A a person violating a provision of the Act, these Rules and Regulations, or other guidance documents issued by the Commission or other Nebraska law;

6.002.01B any person deemed by the Commission to be a threat to the safety of patrons, security of the facility, or to the integrity of gaming; or

6.002.01C any person engaging in a fraudulent practice.

6.002.02 Security will also be provided in and about the premises of the Licensed Racetrack Enclosure to secure restricted areas.

6.002.03 The Authorized Gaming Operator must file a written report detailing any incident in which an employee or Patron is detected violating a provision of the Act, a Rule or Regulation, other State laws, or applicable orders and/or internal controls. The written report must be submitted to the Commission in writing within seventy-two (72) hours of the incident.

6.002.04 In addition to the written report, the Authorized Gaming Operator will provide immediate notification to the Commission if the incident involved Casino Employee theft, criminal activity, or gaming receipts.

6.003 Firearm possession within a Gaming Facility.

6.003.01 No Person, including security personnel of a Gaming Facility, will possess or be permitted to possess any firearm within a Gaming Facility unless:

6.003.01A The Person is a Certified Law Enforcement officer, on duty, acting in their official capacity; or

6.003.01B The person working for an Authorized Gaming Operator who has been expressly authorized by the Commission to possess a firearm within the Gaming Facility.

6.003.01C Each Authorized Gaming Operator will post in a conspicuous location at each gaming floor entrance a sign that may be easily read stating, "Possession of any firearm within the Gaming Facility without the express written permission of the Commission is prohibited. This prohibition includes any holder of concealed weapons permit and off duty law enforcement officers."

6.004 Required Policies And Procedures Regarding Armed Security Personnel.

6.004.01 Each Authorized Gaming Operator which employs Armed Security Personnel will have internal controls and procedures regarding Armed Security Personnel.

6.004.02 In order to determine whether an Authorized Gaming Operator has established appropriate policies and procedures with regard to Armed Security Personnel, the Commission may consider, without limitation, the following factors:

6.004.02A Whether the policies and procedures provide for an annual firearms training for Armed Security Personnel to be approved by the Director of Enforcement;

6.004.02B The extent of the background investigations conducted by the Authorized Gaming Operator prior to hiring a Person for an armed position;

6.004.02C The extent of the firearms training required by the Authorized Gaming Operator prior to hiring a Person for an armed position;

6.004.02D The extent of mandatory annual training and qualifications regarding a Person filling an armed position; and

6.004.02E The extent to which testing for illegal use of controlled substances by Armed Security Personnel occurs.

6.005 Life Support and First Aid Training.

6.005.01 A designated security officer trained in basic life support and first aid, including Automatic External Defibrillators (AED's) is required to be on a Gaming Facility at all times when patrons are present and will not be assigned duties that would prevent the security officer from responding in a reasonable and prudent time given the nature of the medical emergency.

6.005.02 The Authorized Gaming Operator is responsible for the full cost of training the designated security officer in basic life support and first aid.

6.005.03 Each Authorized Gaming Operator licensee shall ensure all designated security officers:

6.005.03A Are, at a minimum, trained according to accepted standards in basic life support and first aid by an agency recognized for providing such training; and

6.005.03B Receive training in basic life support and first aid biennially.

6.005.04 Each Authorized Gaming Operator shall maintain documentation of the training received by the designated security officers for a period of five (5) years.

CHAPTER 7: ACCOUNTING AND RECORDS

7.001 Ownership Records.

7.001.01 Authorized Gaming Operators will keep on a permanent basis and provide to the Commission upon request the following records as described in this section.

7.001.01A If a corporation:

7.001.01A(i) A certified copy of the articles of incorporation and any amendments;

7.001.01A(ii) A certified copy of the bylaws and any amendments;

7.001.01A(iii) A certificate of good standing from the state of its incorporation;

7.001.01A(iv) A certificate of authority from the Nebraska Secretary of State authorizing it to do business in Nebraska, if such corporation is operating as a foreign corporation in Nebraska;

7.001.01A(v) A list of all current and former officers and directors;

7.001.01A(vi) A certified copy of minutes of all meetings of the stockholders and directors;

7.001.01A(vii) A current list of all stockholders including the names of beneficial owners of shares held in street or other names;

7.001.01B The name of any business entity and a current list of all stockholders in such entity, including the names of beneficial owners of shares held in street or other names, in which such corporation has a direct, Indirect or Attributed Interest;

7.001.01B(i) A copy of the stock certificate ledger;

7.001.01B(ii) A complete record of all transfers of stock;

7.001.01B(iii) A schedule of amounts paid to the corporation for issuance of stock and other capital contributions and dates thereof;

7.001.01B(iv) A schedule of all dividends distributed by the corporation; and

7.001.01B(v) A schedule of all salaries, wages, and other remuneration (including perquisites), direct or indirect, paid during the calendar or fiscal year, by the corporation, to all officers, directors, and stockholders with an ownership interest at any time during the calendar or fiscal year, equal to or greater than 5% of the outstanding capital stock of any class of stock.

7.001.01C If a partnership:

7.001.01C(i) A certified copy of the partnership agreement;

7.001.01C(ii) A certificate of limited partnership of its domicile;

7.001.01C(iii) A list of the partners, including names, addresses, the percentage of interest in net assets, profits and losses held by each, the amount and date of each capital contribution of each partner, and the date the interest was acquired;

7.001.01C(iv) A schedule of all withdrawals of partnership funds or assets; and

7.001.01C(v) A schedule of salaries, wages and other remuneration (including perquisites), direct or indirect, paid to each partner during the calendar or fiscal year.

7.001.01D If a sole proprietorship:

7.001.01D(i) A schedule showing the name and address of the proprietor and the amount and date of his original investment;

7.001.01D(ii) A schedule of dates and amounts of subsequent additions to the original investment and any withdrawals; and

7.001.01D(iii) A schedule of salaries, wages and other remuneration (including perquisites), direct or indirect, paid to the proprietor during the calendar or fiscal year.

7.002 Accounting Records.

7.002.01 The holder of an Authorized Gaming Operator's license will keep, in accordance with the retention schedule, and provide to the Commission upon request the following records:

7.002.01A The accounting records will be maintained using a double entry system of accounting with transactions recorded on the accrual basis and supported by detailed and subsidiary records.

7.002.01B The Executive Director will prescribe a uniform chart of accounts including account classifications to insure consistency, comparability, and appropriate disclosure of financial information. The prescribed chart of accounts will be the minimum level of detail to be maintained for each accounting classification by the holder of an Authorized Gaming Operator's license.

7.002.01C The detailed subsidiary records will include as a minimum the following:

7.002.01C(i) Detailed general ledger accounts identifying all revenue sources, expenses, assets, liabilities and equity for the holder of an Authorized Gaming Operator's license;

7.002.01C(ii) Records of all investments, advances, loans and receivable balances, other than patron checks, due the establishment;

7.002.01C(iii) Record of all loans and other amounts payable by the holder of an Authorized Gaming Operator's license;

7.002.01C(iv) Record of all patron checks initially accepted by the holder of an Authorized Gaming Operator's license, deposited by the owner, returned to the owner as "uncollected" and ultimately written-off as uncollectible by the holder of an Authorized Gaming Operator's license;

7.002.01C(v) entries prepared by the holder of an Authorized Gaming Operator's license and the independent accountant selected by the Executive Director;

7.002.01C(vi) Tax workpapers used in preparation of any state or federal tax return;

7.002.01C(vii) Records that identify Table Drop, Table Win and percentage of Table Win to Table Drop for each live table Game and those records accumulated for each type of live table Game, either by shift or other accounting period approved by the Executive Director;

7.002.01C(viii) Records that identify the actual Coin-in, Coin-out, Vouchers issued, Vouchers redeemed, Electronic Gaming Device Drop, Electronic Gaming Device Win, Electronic Gaming Device Win to Electronic Gaming Device Drop and Theoretical Payout Percentage for each Electronic Gaming Device on a per day basis or other accounting period approved by the Executive Director;

7.002.01C(ix) Records supporting the accumulation of the costs for complimentary services and items. A complimentary service or item provided to patrons in the normal course of an owner's business will be recorded at an amount based upon the full retail price normally charged for such service or item;

7.002.01C(x) Records that identify the purchase, receipt, and destruction of Gaming Chips from all sources;

7.002.01C(xi) Records required to fully comply with all the federal financial record-keeping requirements as enumerated in 31 CFR 103;

7.002.01C(xii) Records required by the holder of an Authorized Gaming Operator's license's Commission-approved Internal Control System;

7.002.01C(xiii) Workpapers supporting the daily reconciliation of cash accountability;

7.002.01C(xiv) Records concerning the acquisition or construction of a proposed or existing Gaming Facility; and

7.002.01D If a holder of an Authorized Gaming Operator's license fails to maintain the records used by it to calculate the gross receipts or the number of persons admitted on the Gaming Facility,

the Executive Director may compute and determine the amount upon the basis of an audit conducted by the Commission based upon available information.

7.003 Standard Financial and Statistical Records.

7.003.01 Authorized Gaming Operators will file monthly, quarterly, and annual reports of financial and statistical data.

7.003.02 The Executive Director will periodically prescribe a set of standard reporting forms and instructions to be used in filing monthly, quarterly, and annual reports.

7.003.03 Annual reports will be based on a calendar year beginning January 1 and ending December 31, unless otherwise approved by the Commission. Quarterly reports will be based on the calendar quarters ending March 31, June 30, September 30 and December 31. Monthly reports will be based on calendar months. Quarterly and monthly reports will contain a cumulative year-to-date column so as to facilitate analysis.

7.003.04 The Authorized Gaming Operator's Chief Executive Officer, or the Chief Executive Officer's designee who is approved by the Commission, will be responsible for all reports required to be filed pursuant to this Section.

7.003.05 Reports required to be filed pursuant to this Section will be addressed as prescribed by the Commission and received no later than the required filing date. The required filing date for monthly reports will be the last calendar day of the following month. All other reports required by this Section are due as prescribed by the Commission.

7.003.06 In the event of a termination or suspension of the Authorized Gaming Operator, voluntary or involuntary change in business entity or material change in ownership, the holder of an Authorized Gaming Operator License will file an interim quarterly report as of the date of occurrence of such event, unless such event has already been disclosed in a regular quarterly report or unless exempted by the Commission. The filing date will be 30 calendar days after the date of occurrence of the event.

7.003.07 Any adjustments resulting from the quarterly and annual audits will be recorded in the accounting records. If the adjustments were not reflected in the holder of an Authorized Gaming Operator License's quarterly or annual reports and the Commission concludes the adjustments are significant, a revised report may be required from the holder of an Authorized Gaming Operator License. The revised filing will be due within 30 calendar days after written notification to the holder of an Authorized Gaming Operator License.

7.003.08 Unless otherwise established by law, delays in mailing, mail pickups, and postmarking are the responsibility of the holder of an Authorized Gaming Operator License.

7.004 Auditing and Reporting Requirements.

7.004.01 Annual and Special Audits and other reports

7.004.01A The Commission will direct an audit to be performed of the annual financial statements of the holder of an Authorized Gaming Operator License including a report on the Internal Control System communicating any reportable conditions and material weaknesses noted during the audit. Upon written notice by the Executive Director other procedures or reports may be required. The annual audit will be performed by an independent certified public accountant who is or whose firm is licensed in the State of Nebraska. The independent certified public accountant who performs the annual audit shall be approved by the Commission, and the selection may be based on the recommendation of the holder of an Authorized Gaming Operator License.

7.004.01B The annual audit and internal control report procedures shall be performed in accordance with generally accepted auditing standards. The annual audit report is to be presented in accordance with generally accepted accounting principles and contain the opinion of the independent certified public accountant as to its fair presentation in accordance with such generally accepted accounting principles.

7.004.01C To assure the integrity of Gaming, compliance with the Act and the rules of the Commission, the Executive Director may require at any time a special audit of an owner licensee to be conducted by Commission personnel or by contracting with other qualified professionals with expertise in the subject matter of the audit. The Executive Director will establish the scope, procedures, and reporting requirements of any special audit.

7.004.01D Quarterly compliance reports by independent certified public accountants or qualified Authorized Gaming Facility personnel that have been approved by the Executive Director. The Executive Director will require quarterly compliance reports to be prepared and procedures performed by independent certified public accountants or Commission personnel covering the following:

7.004.01E Quarterly agreed-upon procedures to ascertain that Admissions and Gross receipts are determined in conformity with the Act and this Part;

7.004.01E(i) Semi-annual agreed-upon procedures relating to internal control;

7.004.01E(ii) Semi-annual "unannounced" observation of the transportation and count of each of the following: Electronic Gaming Device Drop, Table Drop, and tip box drop. For purposes of these procedures, "unannounced" means that no officers, directors or employees of the holder of the Authorized Gaming Operator License are given advance information regarding the dates or times of such observations;

7.004.01E(iii) Review of purchasing functions and contractual agreements, both oral and written, on a sample basis, to report on compliance with the owner licensee's Commission-approved Internal Control System and to determine that such purchases and contractual agreements are not in excess of their fair market value. This review will be conducted at least annually at the direction of the Executive Director; and

7.004.01E(iv) Quarterly reports on deviations from the owner licensee's approved Internal Control System based on procedures performed in the reports of Gross receipts,

procedures relating to internal control, purchasing and contracting functions and/or "unannounced" observations.

7.004.01F Independent certified public accountants performing annual audits will not perform compliance services on behalf of the Commission for the same Authorized Gaming Operator.

7.004.01G Independent certified public accountants who perform compliance services to an Authorized Gaming Operator on behalf of the Executive Director will not perform an annual audit or any other service for such Authorized Gaming Operator during the terms of their engagement and for a period of two years following termination of the engagement.

7.004.01H The holder of an Authorized Gaming Operator License will prepare a written response relating to findings noted in the independent certified public accountant's or Commission's reports. The response will indicate in detail the corrective actions taken. Such response will be incorporated in the independent certified public accountant's or Commission's reports.

7.004.01I The Executive Director will determine the number of copies of reports required under this Section and such reports will be received by the Commission or postmarked no later than the required filing date.

7.004.01I(i) Quarterly reports for procedures performed in the first three fiscal quarters of an Authorized Gaming Operator licensee's approved fiscal year will be due not later than two months after the last day of the quarter.

7.004.01I(ii) Quarterly reports for the procedures performed in the fourth fiscal quarter of the Authorized Gaming Operator licensee's approved fiscal year and the annual reports will be due not later than three months after the last day of the calendar or fiscal year.

7.004.01I(iii) Unless otherwise established by law, delays in mailing, mail pickups and postmarking are the responsibility of the Authorized Gaming Operator licensee.

7.004.01J Authorized Gaming Operators who are public reporting companies under the Securities Act of 1933 or the Securities Exchange Act of 1934 will submit four copies of all reports required by the Securities and Exchange Commission to the Commission. These reports will be due on the same filing dates as required by the Securities and Exchange Commission.

7.004.01K All of the audits and reports required by this Section that are performed by independent certified public accountants will be prepared at the sole expense of the Authorized Gaming Operator licensee.

7.004.01L The reporting year end of the holder of an Authorized Gaming Operator License will be December 31 unless otherwise approved by the Commission.

7.005 Accounting Controls Within the Cashier's Cage

7.005.01 The assets for which the cashiers are responsible will be maintained on an imprest basis. At the end of each shift, the cashiers assigned to the outgoing shift will record on a cashier's count sheet the face value of each cashier's cage inventory item counted and the total of the opening and closing cashier's cage inventories and will reconcile the total closing inventory to the total opening inventory. The cashiers will sign the completed cashier's count sheet attesting to the accuracy of the information contained on the cashier's count sheet.

7.005.02 At the conclusion of each day, at a minimum, a copy of the cashier's count sheet and related documentation will be forwarded to the accounting department for agreement of opening and closing inventories, agreement of amounts thereon to other forms records, and documents required by this Section, and recording of transactions.

7.005.03 All accounting controls within the cashier's cage will conform with the Authorized Gaming Operator's Commission- approved Internal Control System.

7.006 Check Cashing Procedures and Restrictions on Credit

7.006.01 No holder of an Authorized Gaming Operator License will make any loan, or otherwise provide or allow to any person any credit or advance of anything of value or which represents value to enable any person to take part in Gaming activity. The failure to deposit for collection a negotiable instrument by the next banking day following receipt will be considered an extension of credit.

7.006.02 Each Authorized Gaming Operator will establish policies and procedures for the authorization and issuance of check cashing privileges in its Commission-approved Internal Control System. These procedures will include the approval process for establishing check cashing privileges and setting check cashing limits.

7.006.03 Only the following checks may be cashed at a cashier's cage:

7.006.03A Personal checks;

7.006.03B Cashier's checks;

7.006.03C Money orders;

7.006.03D Traveler's checks; and

7.006.03E Wire transfer service checks.

7.006.04 An Authorized Gaming Operator may not issue nor cause to be issued a Voucher as a means of extending credit.

7.007 Handling of Cash at Gaming Tables

7.007.01 Whenever cash is presented by a patron at a gaming table for exchange of gaming chips, the following procedures and requirements will be observed:

7.007.01A The cash will be spread on the top of the gaming table by the dealer or box person accepting it in full view of the patron who presented it;

7.007.01B The cash value amount, if over five hundred dollars (\$500), will be verbalized by the dealer or box person accepting it in a tone of voice calculated to be heard by the patron and the floor supervisor assigned to that gaming table; and

7.007.01C Immediately after that, the cash will be taken from the top of the gaming table and placed by the dealer or box person into the drop box attached to the gaming table.

7.007.02 No cash wagers will be allowed to be placed at any gaming table. The cash will be converted to chips prior to acceptance of a wager.

7.008 Tips and Gratuities

7.008.01 Each Authorized Gaming Operator's Commission-approved Internal Control System will detail the procedures for handling tips and gratuities for gaming related employees.

7.008.02 No licensed employee who is acting in a supervisory capacity will solicit or accept, and no licensed gaming employee will solicit, any tip or gratuity from any player or patron of the Gaming Facility where they are employed. The Authorized Gaming Operator will not permit any practices prohibited by this rule.

7.008.03 All tips and gratuities allowed to be given to dealers will be deposited in a transparent locked box reserved for such purpose.

7.009 Tax Reporting and Payment

7.009.01 Each Authorized Gaming Operator is subject to tax and fee liability assessment for each Gaming Day for the applicable gaming tax as imposed under the Act.

7.009.02 Gaming Taxes will be paid via an electronic funds transfer system employing an Automated Clearinghouse Debit method (ACH-Debit). Each Authorized Gaming Operator licensee and manager will maintain an account with sufficient funds to pay, in a timely fashion, all tax and fee liabilities due under the Act. The account will be maintained at a financial institution capable of making payments to the State under the electronic funds transfer requirements imposed by the State.

7.009.03 Gaming Tax liability will be established on the basis of a Gaming Day. Each Authorized Gaming Operator licensee will select, with the approval of the Executive Director, a 24-hour cycle to be defined as the uniform Gaming Day for that Authorized Gaming Operator licensee. A Gaming Day may begin on one calendar day and end the next calendar day, provided that the Gaming Day does not extend beyond the uniform 24-hour period selected in advance by the Authorized Gaming Operator licensee.

7.009.04 The Executive Director will prescribe and make available to each Authorized Gaming Operator licensee and manager forms, instructions, and reporting requirements for gaming Taxes.

7.009.05 All moneys collected for and owed to the Commission or state of Nebraska under the Gaming Tax imposed by the Act will be accounted for and itemized on a weekly basis in a format approved by the Commission. Each day on the report will be an accurate representation of the day's gaming transactions and play. A week will begin on Monday and end on Sunday.

7.009.06 The reporting form must be received in the Commission office by noon on Wednesday following the week's end. The moneys owed, according to the reporting form, must be received in the treasurer's office by 11 a.m. on the Thursday following the week's end.

7.009.07 Tax and Fee Schedules will include all information necessary for adjustments and reconciliation of tax and fee liability and will be subject to audit by the Commission and its audit agents. Adjustments to previously reported tax and fee information will be made by the Authorized Gaming Operator, except that no adjustment of \$25,000 or more will be made to previously reported Gross receipts without the prior written approval of the Executive Director or the Executive Director's designee, which will be reported to the Commission in writing.

7.009.08 In the event that a Tax and Fee Schedule for a specific Gaming Day properly reflects a net wagering loss experienced by the Authorized Gaming Operator, an adjustment for the amount of any remaining net wagering loss (negative Gross receipts) will be carried forward on the subsequent Tax and Fee Schedules until such loss is offset by Gaming win (positive Gross receipts).

7.009.09 All Gaming Taxes paid pursuant to the requirements of the Act will be collected by the Commission and remitted to the State Treasurer or county treasurer as required by Nebraska law.

7.009.10 An Authorized Gaming Operator's failure to comply with the provisions of this Section may subject the owner licensee or manager to penalty and interest amounts pursuant to Section 9-1206. The Authorized Gaming Operator will be notified by the Commission in writing of any penalty or interest payable because of a late tax schedule filing or late tax payment. The Authorized Gaming Operator may, within 10 business days after receiving the notice, file a written request for a waiver with the Commission. The Commission will act on the request for waiver and notify the Authorized Gaming Operator in writing of the decision within 15 calendar days after receiving the request. If the Commission fails to act within the 15-day period the waiver is deemed granted. If the Commission denies the request for waiver the Authorized Gaming Operator may ask the Commission for a hearing. The request for hearing must be in writing and filed not later than 15 calendar days after receipt of the notice of denial. A hearing under this Section is not a disciplinary hearing.

7.010 Cash Reserve Requirements-Casinos.

7.010.01 Each Authorized Gaming Operator will maintain, in cash or cash equivalents, a cash reserve in an amount sufficient to promptly pay winners of or participants in authorized gaming activities and to protect patrons against defaults in payment of winnings owed by the holder of an Authorized Gaming Operator License. Cash equivalents are defined as all highly liquid investments with an original maturity of 3 months or less. The cash reserve requirements and any changes thereto will be submitted in writing to the Commission. Unless otherwise approved by the Commission, the formula for calculating minimum cash reserves is as follows:

7.010.01A During the first month of operation, cash reserves must meet or exceed one hundred percent (100%) of licensee's projected payout to patrons (electronic gaming device and table game drop minus licensee win) for a weekly period, defined as seven (7) gaming days, based on the average daily payout multiplied by seven (7).

7.010.01B In the second and subsequent months of operation, cash reserves must meet or exceed one hundred percent (100%) of licensee's actual payout to patrons (electronic gaming device and table game drop minus licensee win) for a weekly period, based on the average daily payout multiplied by seven (7) from the previous month's operation.

CHAPTER 8: INVOLUNTARY EXCLUSIONS

8.001 ESTABLISHMENT OF INVOLUNTARY EXCLUSION LIST

8.001.01 The "involuntary exclusion list" will consist of the names and information of those individuals who meet the criteria under the Act and this Chapter and have been placed on the list by the Commission.

8.001.02 An individual on the involuntary exclusion list is prohibited from entering any gaming facility in this state.

8.001.03 This Chapter does not preclude an Authorized Gaming Operator from ejecting any individual from its gaming facility for any lawful reason. The authorized gaming operator may seek to have the Commission place an individual the authorized gaming operator has ejected on the involuntary exclusion list.

8.002 CONTENTS AND PUBLICATION OF THE INVOLUNTARY EXCLUSION

8.002.01 The Commission will maintain the involuntary exclusion list. The Commission will notify each Authorized Gaming Operator of the initial list. The Commission will then periodically update Authorized Gaming Operators of updates to the list in a manner prescribed by the Commission.

8.002.02 The involuntary exclusion list will contain the name, physical description and, if available, the following information for each excluded individual:

8.002.02A All known aliases;

8.002.02B A photograph;

8.002.02C The date the individuals name was placed on the list; and

8.002.02D Any other relevant information as deemed necessary by the Commission.

8.002.03 The involuntary exclusion list will be published on the Commission's website.

8.003 Criteria for Placement on the Involuntary Exclusion List

8.003.01 The Commission will consider the following criteria to determine if an individual is a threat to the interests of the state, to achieving the intents and purposes of the Act or to the strict and effective regulation of gaming in Nebraska and should be placed on the involuntary exclusion list:

8.003.01A Whether the individual is included on another jurisdiction's exclusion list;

8.003.01B Been convicted of a felony in any jurisdiction of any crime of moral turpitude or of a crime involving gaming;

8.003.01C Violated either the Act or these rules;

8.003.01D Performed any act or had a notorious or unsavory reputation which would adversely affect public confidence and trust in gaming; or

8.003.01D Whether the individual is subject to an order of the courts of this state excluding the individual from any gaming facility.

8.003.01E Any criteria deemed appropriate by the Commission.

8.004 Notice of Placement on the Involuntary Exclusion List

8.004.01 Upon a determination that a person comes under any one (1) of the criteria listed in Section 3 of this rule, this person will be deemed a candidate for exclusion, and the Commission will file a Notice of Exclusion. This notice will include the identity of the candidate, the nature and scope of the circumstances or reasons that the person should be placed on the exclusion list, names of potential witnesses and a recommendation as to whether the exclusion or ejection will be permanent. The notice will also inform the person of the availability of a hearing by the Commission. A request for a hearing must be made within thirty (30) days from the date the Notice of Exclusion was filed.

8.004.02 When a person is excluded or ejected, that person is prohibited from further contact of any kind with any Gaming Facility in Nebraska unless and until a determination is made by the Commission on the merits of a requested hearing. If a determination by the Commission is examined under judicial review, then the exclusion will continue until the judicial review is completed.

8.004.03 If the Commission or a subsequent judicial review finds in favor of the candidate or excluded person, then their name will be removed from the exclusion list and their exclusion will be terminated as of the date of the action by the Commission or the court.

8.005 Authorized Gaming Operator Requirements for Involuntary Exclusions

8.005.01 Each Authorized Gaming Operator will submit to the Commission for its approval detailed internal control plans for compliance with this rule.

8.005.02 Each Authorized Gaming Operator will exclude any individual on the involuntary exclusion list from the Gaming Facility.

8.005.03 Each Authorized Gaming Operator will notify the Commission's gaming agents, in writing and within 48 hours, if an excluded individual has entered or attempted to enter the Gaming Facility.

8.005.04 Each Authorized Gaming Operator will train all relevant employees to understand the exclusion list and its function.

8.005.05 Each Authorized Gaming Operator will distribute the most up-to-date copy of the involuntary exclusion list to all relevant employees.

8.005.06 After the Commission approves the authorized gaming operator's plan, it may not make any changes to the plan without notifying the Commission and obtaining written approval of the proposed change(s).

9.001 COMMISSION PROCEDURES FOR COLLECTING GAMING TAX

9.001.01 The Commission will establish procedures, using generally accepted accounting principles (“GAAP”) and using the American Institute of CPA’s (“AICPA”) audit and accounting guide for companies within the gaming industry as guidance. The Commission’s procedures will include the following provisions:

9.001.02 REPORTING REQUIREMENTS

9.001.02A Quarterly Reports

9.001.02A(i) Authorized Gaming Operators will submit quarterly reports containing the gross gaming revenue from a Gaming Facility and other information as required by the Commission.

9.001.02A(ii) The Commission will develop a form for use by Authorized Gaming Operators to submit the quarterly report.

9.001.02B Annual Report; Taxable Year

9.001.02B(i) Authorized Gaming Operators will submit an annual report containing the gross gaming revenue from a Gaming Facility and other information as required by the Commission.

9.001.02B(ii) The Commission will develop a form for use by Authorized Gaming Operators to submit the annual report.

9.001.02C The taxable year will be calculated between July 1 of the previous year to June 30 of the year the tax is being reported.

9.001.02D Three (3) months following the end of tax year, all annual reports, to include, but not be limited to, an annual independent audit of financial statements, will be due to the Commission Office.

9.001.02E Based on extraordinary circumstances the Commission may provide extensions for submission of the annual report.

9.001.03 Collection of Tax from Authorized Gaming Operator

9.001.03A The State Treasurer, in conjunction with the Commission, will establish a procedure for the transfer of the tax funds collected by the Commission pursuant to the Act.

9.001.03(B) Authorized Gaming Operators must pay such tax by the fifteenth of each month to the Racing and Gaming Commission.

CHAPTER 10: TRANSPORTATION, RECEIPT, INSTALLATION AND DISPOSAL OF GAMING DEVICES

10.001 Restriction on Sales, Display, Distribution, Transportation and Operation of Gaming Devices

10.001.01 Except as otherwise provided in these rules, no Person may sell, display, supply, ship, transport, or distribute any Authorized Gaming Device or Component thereof for use or play by an Authorized Gaming Operator in Nebraska. Further, no Gaming Device of an Authorized Gaming Operator may be sold, shipped, transported, or distributed out-of-State other than by the Authorized Gaming Operator itself, unless the Person shipping, transporting, or distributing the Gaming Device is licensed by the Commission as a Gaming-Related Vendor.

10.001.02 No Authorized Gaming Operator may sell or transfer a Gaming Device to any Person that could not lawfully own or operate the Gaming Device.

10.001.03 No purchaser or transferee may operate a Gaming Device at an Authorized Gaming Facility without first obtaining an Authorized Gaming Operator License in the manner set forth in Chapter 3 of these Rules and Regulations.

10.001.04 The Commission may, in its discretion, allow the sale, display, distribution, transportation, and operation of Gaming Devices by Persons who have submitted an application pursuant to these Regulation.

10.002 Transportation of Gaming Devices into the State.

10.002.01 All Gaming Equipment must be securely shipped, and evidence in support of chain of custody is to be provided. Gaming devices that have been certified by the Commission's testing lab and approved for use in Nebraska may be shipped and delivered fully assembled. The cargo area of a transportation carrier or the shipping container for the gaming equipment, whichever is applicable, must be sealed with a unique identification number seal and identified in the shipping notification filed with the Commission at least five (5) business days prior to shipment. The shipping notification will include the following information and documentation:

10.002.01A Company name, trade name, and business address of entity supplying or removing the Gaming Equipment.

10.002.01B Contact name, telephone number, and e-mail address for the operators representative submitting the shipping notification.

10.002.01C The Manufacturer's company name and a contact person name, phone number and email.

10.002.01D Serial number, model number, theme, software set description, Laboratory certification numbers, or other documented identification information that corresponds with the Gaming Equipment being shipped, and corresponding number of each type of Gaming Equipment or approved software components to be shipped. Alternative methods of identifying Gaming Equipment may be approved in writing by the Executive Director if the aforementioned identifiers are not applicable to the Gaming Equipment being shipped.

10.002.01E Reason for shipment.

10.002.01F Date of shipment.

10.002.01G Company name, trade name, and address of ultimate owner, and location where the Gaming Equipment is to be delivered.

10.002.01H Contact name, telephone number, and e-mail address for the company representative responsible for the receipt of the Gaming Equipment.

10.002.01I Expected date and time of delivery.

10.002.01J Method of shipment and name, business address, and telephone number of transportation carrier.

10.002.01K An inventory of the Gaming Equipment or approved software components to be shipped.

10.002.01L Location of departure for the Gaming Equipment shipment and the point of delivery in Nebraska.

10.002.01M Unique transportation carrier cargo area seal number or product serial number in cases of shipments destined for multiple locations.

10.002.03 Each item of Gaming Equipment transported into Nebraska will be subject to inspection by an agent of the Commission at a location to be determined by the Commission.

10.003 Shipping Requirements.

10.003.01 Applicants or holders of an Authorized Gaming Operator license must confirm before a shipment of Gaming Equipment takes place that the manufacturers and suppliers providing the gaming equipment are each approved by the Commission as a Gaming-Related Vendor.

10.003.02 In addition to the above requirements, Authorized Gaming Operators must also adhere to the following requirements:

10.003.02A Ensure the safe and secure transport of all Gaming Equipment destined for Nebraska.

10.003.02B Ensure all Gaming Equipment bear an identifying plate listing the serial number and model number and gaming manufacturer name or other unique identifier approved in writing by the Director.

10.003.02C Ensure all Gaming Equipment is shipped directly to an approved location for an applicant for a Authorized Gaming Operator license or location for a Authorized Gaming Operator or another location expressly authorized by the Director. If the gaming manufacturer has a warehouse in Nebraska, it must be approved by the Commission and the Gaming Equipment may be shipped to the warehouse for any preparation/configuration work required prior to shipping it to the authorized location.

10.003.02D Ensure the Gaming Equipment is placed in such a manner as to offer easy access to the Commission staff to verify the serial number and model number on the ID plate, or other unique identifier approved in writing by the Director.

10.003.03 Any licensee that removes Gaming Equipment from an authorized location to be transported outside of Nebraska, or to another authorized location within Nebraska is responsible for ensuring the secure transportation of the Gaming Equipment leaving the possession of the applicant for a Authorized Gaming Operator license or the Authorized Gaming Operator that the Commission has approved the operator for the transportation of that equipment, and the compliance with all relevant requirements in this procedure.

10.004 Receipt of Gaming Devices in the State

10.004.01 Any Person in the State that receives a Gaming Device to be used in a Gaming Facility must, upon receipt of the Gaming Device, provide the Commission with the following information on forms provided or approved by the Commission:

- 10.004.01A** the full name, address, and license number of the Person receiving the Gaming Device;
- 10.004.01B** the full name, address, and Authorized Gaming Operator License number of the Person from whom the Gaming Device was received;
- 10.004.01C** the date of receipt of the Gaming Device;
- 10.004.01D** the serial number of each Gaming Device;
- 10.004.01E** the model number and description of each Gaming Device;
- 10.004.01F** the Manufacturer of the Gaming Device;
- 10.004.01G** the location where the Gaming Device will be placed and the license number of the Gaming Facility;
- 10.004.01H** the expected date and time of installation of the Gaming Device at the new location; and
- 10.004.01I** such other information as required by the Commission.

10.004.02 If such Gaming Device will not be placed in operation within five (5) days of its receipt within the State, the Gaming Device may be housed in a secure area, onsite or an offsite warehouse location under the Control of the Authorized Gaming Operator. The Person who received the Gaming Device must notify the Commission of the address where the Gaming Device is warehoused. The warehouse location must be approved in advance by the Commission. At the time such Gaming Device is removed from the approved warehouse location and transported to another location within the State, the Authorized Gaming Operator must comply with the requirements of these Rules and Regulations. The Commission will create criteria and procedure for the location of an off-site warehouse.

10.005 On-site testing, Installation, and Placement of Gaming Devices

10.005.01 All Gaming Devices at a Gaming Facility must be physically located in an area that is at all times monitored by the Authorized Gaming Operator to prevent access or play of the Gaming Devices by Persons under the age of twenty-one (21).

10.005.02 The initial installation and placement of each Gaming Device within a Gaming Facility must take place in the presence of personnel identified in the Authorized Gaming Operator's Commission-approved internal controls, who will, at the time of installation, verify each Gaming Device to ensure that it is identical to a prototype in all mechanical, electrical, and other respects, to one that has been tested and certified by the Independent Testing Laboratory on behalf of the Commission. The Commission may require that a Commission Agent be present for such verification procedures.

10.005.03 If the on-site verification procedure indicates that a Gaming Device does not conform to the certified prototype, the Authorized Gaming Operator must remove the Gaming Device from the floor and

refrain from operating the Gaming Device until a Gaming Agent demonstrates that the Gaming Device is authorized for operation pursuant to the requirements of this Chapter.

10.005.04 If the on-site verification procedure demonstrates that the Gaming Device is identical to a prototype certification issued by an Independent Testing Laboratory, a Gaming Agent will seal the Program Storage Device with a Commission numbered seal.

10.005.05 The Commission-approved verification procedure in the Authorized Gaming Operator's Internal Controls will also include a test to ensure that the Gaming Device is operating properly and is properly communicating with the Authorized Gaming Operator's CMS. Only Gaming Devices that are found to be identical to prototypes certified by an Independent Testing Laboratory and that pass both the operation and communication tests conducted by the Gaming Agent may be installed and placed into operation.

10.005.06 Once the Program Storage Device has been sealed by a Gaming Agent, the seal may only be broken or removed in the presence of a Gaming Agent.

10.005.07 The Commission numbered seal may be broken or removed for the purposes of repair or Commission authorized change to the Program Storage Device in the presence of a Gaming Agent, who, after the change or repair, will verify the new software, and, if applicable, retest Gaming Device, and reseal it if the tests show the machine and game are in compliance with this Chapter. If, after retesting, the machine and game are found not to be in compliance, the Gaming Device cannot be placed into operation until the Gaming Agent determines that the Gaming Device complies with the applicable requirements.

10.005.08 Any relocation of a Gaming Device within the Gaming Facility requires prior written approval by the Gaming Agent.

10.005.09 Licensed Manufacturers, Distributors, or Manufactures/Distributors may store, repair, and display Gaming Devices only at locations approved in advance by the Commission.

10.006 Disposal of Gaming Devices.

10.006.01 A Gaming Device used or located at a Gaming Facility may be disposed of only with the Commission's written approval and only if the manner of disposal makes the Gaming Device incapable of use or operation. Any Person seeking to dispose of such Gaming Device must notify the Commission in writing prior to disposal and provide the following information:

10.006.01A the full name, address, and license number of the Person seeking to dispose of the Gaming Device;

10.006.01B the serial number of the Gaming Device;

10.006.01C the model number and description of the Gaming Device;

10.006.01D the Manufacturer of the Gaming Device;

10.006.01E the Commission Issued Number;

10.006.01F the Gaming Device's meter readings;

10.006.01G the location of the Gaming Device;

10.006.01H the proposed manner, time, and place of disposal; and

10.006.01I any other information required by the Commission.

10.006.02 Unless the Commission notifies the Person seeking to dispose of the Gaming Device within thirty (30) days of receipt of the notice required by this section, the method of disposal will be deemed approved.

10.006.03 If the disposing of a Gaming Device is not conducted in the presence of a Gaming Agent, the Person seeking to dispose of a Gaming Device must submit to the Commission, within 10 days of disposal, a sworn affidavit verifying the date, time, place, and manner of disposal and the names of all Persons witnessing the disposal.

CHAPTER 11: PATRON DISPUTES

11.001 Patron Disputes.

11.001.01 An Authorized Gaming Operator must immediately notify the Gaming Agent if the Authorized Gaming Operator refuses to pay alleged winnings to a Patron and the Authorized Gaming Operator and the Patron are unable to resolve the dispute to the Patron's satisfaction within forty-eight hours. This notice, which must be in writing, will include the following information:

11.001.01A The name, address, and phone number of the Patron.

11.001.01B A summary of the nature of the patron complaint, including the date and time on which the incident leading to the dispute occurred.

11.001.01C The amount of money involved in the dispute.

11.001.01D A list of the names, if known, of the occupational licensees that were involved in or a witness to the incident that led to the patron dispute.

11.001.01E The name, address, and telephone number, if known, of the witnesses to the incident that led to the patron dispute.

11.001.01F A summary of the Authorized Gaming Operator's attempt to resolve the patron dispute. **11.001.01G** Any other information deemed necessary by the executive director or the Commission.

11.001.02 The patron shall submit the complaint within five (5) business days of the incident that led to the patron dispute.

11.001.03 When a patron makes a complaint, the Authorized Gaming Operator shall immediately issue a complaint report, setting out:

11.001.03A The name of the complainant;

11.001.03B The nature of the complaint;

11.001.03C The name of the persons, if any against whom the complaint was made;

11.001.03D The date of the complaint; and

11.001.03E The action taken or proposed to be taken, if any, by the Authorized Gaming Operator.

11.001.04 The Authorized Gaming Operator shall maintain every complaint report for a minimum of five (5) years, which shall be made available to the Commission for inspection upon request.

11.001.05 An Authorized Gaming Operator must attempt to resolve all complaints with the patron.

11.001.06 An Authorized Gaming Operator must investigate each complaint and provide a response to the patron within fourteen (14) calendar days after receipt of the complaint.

11.001.07 In its response, the Authorized Gaming Operator must advise the patron of his or her right to submit the complaint to the Commission in the form and manner prescribed by the Commission.

11.001.08 The complaint and the Authorized Gaming Operator's response must be made in writing.

11.001.09 Unless otherwise directed by the Commission, for complaints related to patron accounts, settlement of games or wagers, or illegal activity related to gambling games that cannot be resolved to the satisfaction of the patron, the Authorized Gaming Operator must promptly notify the Commission of the complaint and the Authorized Gaming Operator's response.

11.001.10 On receipt of a complaint from a patron or notification of an unresolved complaint from an Authorized Gaming Operator, the Commission may conduct any investigation the Commission considers necessary and may direct an Authorized Gaming Operator to take any corrective action the Commission considers appropriate.

11.001.11 The Authorized Gaming Operator licensee shall respond to the Commission regarding a patron complaint within the time period prescribed by the Commission.

CHAPTER 12: RESPONSIBLE GAMING PROGRAMS, HUMAN TRAFFICKING REQUIREMENTS, AND SMOKING REGULATIONS.

12.001 COMPULSIVE GAMBLING ASSISTANCE PLAN.

12.001.01 An applicant for an Authorized Gaming Operator License must submit with the application a plan to address compulsive gambling in accordance with the requirements of these regulations for assisting in the prevention and education of compulsive gambling.

12.001.02 No Authorized Gaming Operator application will be approved unless the Commission first approves the applicant's compulsive gambling assistance plan.

12.001.02A Failure to implement the compulsive gambling assistance plan or to satisfactorily maintain and administer a plan once implemented will be grounds for suspension or revocation of the Authorized Gaming Operator License, assessment of a fine, or both. The plan must meet or exceed the minimum standards set forth in these Rules and Regulations. The development of such a plan by the applicant and the approval of a plan by the Commission are conditions of issuance of the original Authorized Gaming Operator License. The maintenance of a plan, as approved by the Commission, is a condition of annual renewal of the license.

12.001.03 Minimum standards for Compulsive Gambling Assistance Plan.

12.001.03A The compulsive gambling assistance plan must include all of the following elements:

12.001.03A(i) Identification of a plan manager or other Person responsible for ensuring that a plan is implemented and administered by the Authorized Gaming Operator and monitored to maintain the minimum standards established by these Rules;

12.001.03A(ii) A mission Statement that identifies the goals of the Authorized Gaming Operator in administering a plan;

12.001.03A(iii) Policies concerning the handling of compulsive gambling problems, commitment to training, intervention, the employee's role and duties, management's role and duties, and the Patron's responsibilities;

12.001.03A(iv) Procedures to determine appropriate intervention techniques in a given circumstance, and carrying out the intervention techniques;

12.001.03A(v) Printed materials to educate Patrons about compulsive gambling and inform them of local and Statewide resources available to compulsive gamblers and their families. The materials may include signs and posters located inside the licensed premises and brochures discussing compulsive gambling issues and sources of treatment and information. A plan must also specify a source of the printed materials and proposed distribution methods;

12.001.03A(vi) A comprehensive Gaming Employee training program satisfactory to the Commission, including training manuals and other materials necessary to educate Casino Employees about compulsive gambling issues. The training plan must include instruction in the psychology of the compulsive gambling, methods of recognizing compulsive

gambling behavior, intervention techniques and other subjects as determined by the Commission;

12.001.03A(vii) Completion and submission of a form certifying to the Commission's satisfaction that each employee required to obtain the training has done so within the time period specified by these Rules and Regulations;

12.001.03A(viii) Details of a follow-up training program to periodically reinforce employee training;

12.001.03A(ix) Estimated costs for implementation and administration;

12.001.03A(x) Timetable and procedures for implementing the compulsive gambling assistance plan. A plan must be implemented no later than thirty (30) days from the date gaming commences on the licensed premises;

12.001.03A(xi) Preventing gaming by Minors; and

12.001.03A(xii) Any other policies and procedures designed to encourage responsible gaming that the applicant or Authorized Gaming Operator wishes to include.

12.002 Employee training regarding Compulsive Gambling Assistance Plan

12.002.01 The compulsive gambling assistance plan must be designed with employee training and education as fundamental aspects of a plan. The purpose of the training is to develop awareness of compulsive gambling and to provide resources to assist the employee in handling compulsive gambling issues.

12.002.02 The employee training program must include training and materials on the following topics:

12.002.02A characteristics and symptoms of compulsive gambling behavior;

12.002.02B prevalence of compulsive gambling in the general population;

12.002.02C Comparison of compulsive gambling to other addictions;

12.002.02D social costs of compulsive gambling, such as indebtedness, costs for treatment, suicide, criminal behavior, lost jobs, and counseling for family problems;

12.002.02E identification of vulnerable populations, persons with co-occurring addictions, such as addictions to drugs and alcohol;

12.002.02F recommended intervention techniques to be employed where a compulsive gambling problem is identified or suspected; and

12.002.02G assistance and referral programs, including specific resources and training on how to discuss compulsive gambling with a Patron and give advice concerning access to available services.

12.002.03 Training must be conducted as part of the Authorized Gaming Operator's employee hiring process. Certification of such training must be submitted on a form approved by the Commission.

12.003 Annual report regarding Compulsive Gambling Activities

12.003.01 Each Authorized Gaming Operator must submit to the Commission an annual report regarding compulsive gambling activities within a form developed by the Commission.

12.004 Human Trafficking Training.

12.004.01 The Commission will establish a required training program for all employees of the gaming industry.

Training will take into account suggestions made by the Nebraska Human Trafficking Task Force. Each Gaming Facility will also display posters and other human trafficking literature and assistance throughout the Gaming Facility as directed by the Commission.

12.005 Smoking Regulations.

12.005.01 Gaming Facilities are subject to the requirements of the Nebraska Clean Indoor Air Act, *Neb. Rev. Stat. §71-5716 and §71-5735*

CHAPTER 13: SPORTS WAGERING.

13.001 General Conduct of Sports Wagering.

13.001.01 It is the policy of the Commission to require that all industry participants conduct sports wagering in a manner suitable to protect the public health, safety, morals, good order, and general welfare of the state. Responsibility for selecting, implementing, and maintaining suitable methods of operation rests with the Authorized Gaming Operator or its Sports Wagering Services Provider and must be reflected in MICS that have been approved by the Commission. Willful or persistent use or toleration of methods of operation that fail to follow the Act, these regulations, or the MICS are subject to being deemed an unsuitable manner of operation and in the sole discretion of the commission may constitute grounds for disciplinary action, up to and including revocation.

13.001.02 Authorized Gaming Operators or Sports Wagering Services Providers shall use a sports wagering system to offer, conduct, or operate sports wagering in accordance with applicable laws, these rules, and the MICS. Only an Authorized Gaming Operator or its Sports Wagering Services Provider may process, accept, offer, or solicit sports wagers. If an Authorized Gaming Operator does not utilize a Sports Wagering Services Provider and, instead, develops its own sports wagering system, the Authorized Gaming Operator is considered both an Authorized Gaming Operator and a Sports Wagering Services Provider.

13.001.03 An Authorized Gaming Operator or Sports Wagering Services Provider is expressly prohibited from the following activities:

13.001.03A Failing to conduct advertising and public relations activities in accordance with decency, dignity, good taste, and honesty.

13.001.03B Failing to comply with or make provision for compliance with all federal, state, and local laws and rules pertaining to the operation of a sports wagering operation including, but not limited to, payment of license fees, withholding payroll taxes, and violations of alcoholic beverage laws or regulations.

13.001.03C Permitting cheating, failing to discover cheating that should have been discovered with reasonable inquiry, or failing to take action to prevent cheating.

13.001.03D Failing to conduct sports wagering operations in accordance with proper standards of custom, decorum, and decency; or permitting any type of conduct that reflects negatively on the state or Commission or acts as a detriment to the sports wagering industry.

13.001.03E Performing any type of sports wagering activity, at any time, that is contrary to the representation made to the Commission, Commission representatives, or the public.

13.001.03F Denying a commissioner or Commission representative, upon proper and lawful demand, information, documents, or access to inspect any portion of the sports wagering operation.

13.002 Internal Controls and Wagering Rules.

13.002.01 Prior to beginning sports wagering operations, an Authorized Gaming Operator or Sports Wagering Services Provider must submit for approval under Chapter 4 internal controls which comply with the MICS.

13.002.02 An Authorized Gaming Operator or Sports Wagering Services Provider must adopt comprehensive wagering rules, which must be approved by the Commission and comply with the MICS.

13.002.03 The Authorized Gaming Operator or Sports Wagering Services Provider shall not implement any changes or modifications of the practices, procedures, or representations upon which the approval was based without the prior written approval of the Commission.

13.002.04 Available wagers must be displayed to the public and the Gaming Facility's surveillance system. The display must include the odds and a brief description of the event and wagering proposition.

13.002.05 An Authorized Gaming Operator or Sports Wagering Services Provider may not accept a sports bet on an event unless a wagering proposition is posted on the sports wagering system.

13.002.06 An Authorized Gaming Operator or Sports Wagering Services Provider may not set lines or odds or offer wagering propositions designed for the purposes of ensuring that a patron will win a sports bet or a series of sports bets unless the lines, odds, or wagering propositions are offered in connection with a bonus or promotional offer approved by the commission.

13.002.07 Sports wagering may only be conducted in person or at a wagering kiosk in the designated sports wagering area at the license racetrack enclosure from:

13.002.07A A sports wagering window located in the sports wagering area or other window locations as approved by the Commission;

13.002.07B Wagering kiosks in locations approved by the Commission; or

13.002.07C A designated window in the cashier's cage for the redemption of winning sports wagers.

13.002.07D Alternate means approved by the Commission.

13.002.08 Sports bets may only be made by patrons using the following:

13.002.08A Cash or vouchers;

13.002.08B Cash equivalent;

13.002.08C Bonus or promotional credit;

13.002.08D Gaming chips;

13.002.08E Funds within a patron account;

13.002.08F Debit Cards; and

13.002.08G Any other means approved by the Commission.

13.002.09 An Authorized Gaming Operator or Sports Wagering Services Provider may refuse any sports bet at any time for what the Authorized Gaming Operator or Sports Wagering Services Provider considers good and sufficient reason. Such action must be logged and made available to the Commission upon request.

13.002.010 An Authorized Gaming Operator or Sports Wagering Services Provider may, in their discretion, cancel an accepted sports bet for an obvious error. An obvious error must be defined in the Authorized Gaming Operator's or Sports Wagering Services Provider's internal controls and wagering rules.

13.002.11 Except as otherwise provided in this Chapter, an Authorized Gaming Operator or Sports Wagering Services Provider may not unilaterally cancel an accepted sports bet without prior written approval of the Commission.

13.002.12 An Authorized Gaming Operator or Sports Wagering Services Provider shall refund all accepted sports bets in full as soon as reasonably possible if a single event or market is cancelled for any reason

13.003 Authorized and Prohibited Events and Wager Types.

13.003.01 The Commission may permit an Authorized Gaming Operator or Sports Wagering Services Provider to offer sports wagering on the following event categories:

13.003.01A Professional sporting events;

13.003.01B Collegiate sporting events;

13.003.01C International sporting events;

13.003.01D Professional motor race events;

13.003.01E Professional sports drafts;

13.003.01F Individual sports awards;

13.003.01G Electronic sports;

13.003.01H Simulated games; and

13.003.01I Any other sporting events as approved by the Commission.

13.003.02 The Commission may permit an Authorized Gaming Operator or Sports Wagering Services Provider to offer the following types of wagers on the events enumerated in **13.003.01**:

13.003.02A Exchange wagering – A marketplace managed by an Authorized Gaming Operator or Sports Wagering Services Provider which permits patrons to bet with or against each other.

13.003.02B In-game wagers – A wager placed on the outcome of a sporting event or proposition wager made after the sporting event has started and can continue during the course of live play of the sporting event.

13.003.02C Parlay wagers – A wager on two or more outcomes in which all outcome wagers must win or cover for the patron to win or, a series of three or more teams in two-team parlays.

13.003.02D Proposition wagers – A wager placed on the occurrence or non-occurrence of a specific outcome of events within a game not directly involving the game's final outcome.

13.003.02E Straight wagers - A pre-game or pre-match wager on a single game or single event that will be determined by a point spread, money line, or total score.

13.003.02F Other types of wagers as approved by the Commission.

13.003.03 The Commission shall post on their website an Authorized Sports Wagering Menu containing a list of authorized event categories and authorized wager types.

13.003.04 To offer an event category or wager type not included on the Authorized Sports Wagering Menu, an Authorized Gaming Operator or Sports Wagering Services Provider must submit to the Commission a complete application in the form and manner prescribed by the commission at least ten (10) days in advance of the proposed date of accepting wagers on such category of event category or wager type. An application shall include the following information:

13.003.04A The name of the requesting Authorized Gaming Operator or Sports Wagering Services Provider;

13.003.04B Whether the new event category or wager type is a variation of an authorized event category or wager type, a composite of authorized event category or wager type, or any other event category or wager type compatible with the public interest and is suitable for use;

13.003.04C A complete and detailed description of the new event category or wager type for which approval is sought, wagering rules, and the manner in which wagers would be placed, payout information, source of the information used to determine the outcome of the sports wager, and any restrictive features of the wager;

13.003.04D A full description of any technology which would be utilized to offer the new event category or wager type;

13.003.04E Information or documentation which demonstrates that the granting of the request for approval would be consistent with the public policy of the state;

13.003.04F Evidence of the independent integrity monitoring of the new sporting event or the integrity policy of the Sports Governing Body or equivalent;

13.003.04G Contact information for the Sports Governing Body or equivalent; and

13.003.04H Any other pertinent information or material requested by the Commission in order to make a determination, which must be provided at the expense of the requesting operator.

13.003.05 The Commission may require an appropriate test or experimental period, under such terms and conditions the Commission considers appropriate, before granting final approval to an event category or wager type. The Commission may subject any technology that would be used to offer an event category or wager type to such testing, investigation, and approval as it considers appropriate.

13.003.06 The Commission may grant, deny, limit, restrict, or condition a request made pursuant to this rule for any cause the Commission considers reasonable. The Commission may issue an order revoking, suspending, or modifying any approval of an event category or wager type granted under this rule for any cause the Commission considers reasonable.

13.003.07 The Commission shall notify all Authorized Gaming Operators and Sports Wagering Services Providers of any additions, deletions, or changes regarding authorized event categories and authorized wager types.

13.003.08 The Commission reserves the right to prohibit the acceptance of any sports wagers and may order the cancellation of sports wagers and require refunds on any sporting event or other event category, event, or wager type for which wagering would be contrary to the public policies of the state.

13.003.09 Authorized Gaming Operators and Sports Wagering Services Providers may not accept sports wagers on any of the following:

13.003.09A Any event categories excluded from the definition of authorized sporting event under Neb. Rev.

Stat. 9-1103(3)(b);

13.003.09B Any wager types excluded from the definition of sports wagering under Neb. Rev. Stat. 9-1103(14);

- 13.003.09C** Any sporting event where the majority of the athletes are under eighteen years of age;
- 13.003.09D** The injury of an athlete in a sporting event;
- 13.003.09E** Any event category or wager type whose outcome has already been determined and is publicly known; and
- 13.003.09F** Any event category or wager type not authorized by law or Commission rules adopted in compliance with law.

13.003.10 Authorized Gaming Operators and Sports Wagering Services Providers must only accept sports wagers on events and wager types for which:

- 13.003.10A** The event can be effectively supervised by a sports governing body or other oversight body; **13.003.10B** There are integrity safeguards in place;
- 13.003.10C** The outcome can be documented and verified;
- 13.003.10D** The outcome can be generated by a reliable and independent process;
- 13.003.10E** The outcome is not affected by any wager placed; and
- 13.003.10F** The event and acceptance of the wager type are conducted in conformity with all applicable laws.

13.003.11 The Commission may use any information it considers appropriate, including, but not limited to, information received from a sports governing body, to determine whether to authorize or prohibit wagering on a particular event or a particular wager type.

13.004 Prohibiting Wagers for Good Cause.

13.004.01 A sports governing body may request sports wagering information or may request the Commission to restrict, limit, or exclude sports wagering on a particular event or a particular wager type.

13.004.02 The request must be submitted in the form and manner prescribed by the Commission and must include all of the following:

- 13.004.02A** The identity of the sports governing body and contact information for at least one specific individual who will be the primary point of contact for questions related to the request;
- 13.004.02B** A description of the sports wagering information, event, or wager type that is the subject of the request;
- 13.004.02C** Information explaining why granting the request is necessary to protect the integrity of the event, or public confidence in the integrity of the event, that is the subject of the request. This may include information regarding any credible threat to the integrity of the event that is beyond the control of the sports governing body to preemptively remedy or mitigate; and
- 13.004.02D** Any other information required by the Commission.

13.004.03 To ensure proper consideration, the request should be sent to the Commission at least ten (10) days before the particular event. At any time, however, a sports governing body should report information to the Commission if it involves allegations of match-fixing, the manipulation of an event, misuse of inside information, or other prohibited activity.

13.004.04 On receipt of a complete request from a sports governing body under subsection 13.004.02, the

Commission shall notify all Authorized Gaming Operators and Sports Wagering Services Providers in writing. All Authorized Gaming Operators and Sports Wagering Services Providers must be given an opportunity to respond to the request. The notification must include the date by which written responses must be submitted to the Commission.

13.004.05 The Commission shall promptly review the request, any responses, and any other available information and shall decide on the request before the start of the event, if feasible, or as expeditiously as possible.

13.004.05A In making its determination, the Commission may consult with independent integrity monitoring providers and any other jurisdictions it considers appropriate.

13.004.05B The Commission may grant the request, in its sole discretion, if it determines that granting the request is necessary to protect the integrity of the event, or public confidence in the integrity of the event, that is the subject of the request.

13.004.05C The Commission shall notify, in writing, the sports governing body and all Authorized Gaming Operators and Sports Wagering Services Providers of its decision.

13.004.06 On request of a sports governing body, Authorized Gaming Operator, or Sports Wagering Services Provider, the Commission may reconsider its decision if there is a material change in the circumstances related to the original request.

13.005 Sports Wagering Equipment and Systems.

13.005.01 Prior to conducting sports wagering, and annually thereafter, all equipment and systems integral to the conduct of sports wagering must be submitted to a Commission-designated independent testing laboratory for evaluation. Certification and Commission approval must be received prior to the use of any equipment or system to conduct sports wagering.

13.005.02 If the equipment and systems integral to the conduct of sports wagering meets or exceeds the specifications set forth in the MICS or other technical specifications as prescribed by the Commission, the independent testing laboratory approved by the Commission shall certify the equipment and systems. Authorized Gaming Operators and Sports Wagering Services Providers are prohibited from offering sports wagering in this state without such certification. The Sports Wagering Services Providers is responsible for all costs associated with testing and obtaining such certifications.

13.006 Reserve Requirement – Sport Betting.

13.006.01 Each Authorized Gaming Operator must submit a plan to maintain a reserve in the amount necessary to ensure the security of funds held in patron accounts to protect patrons against defaults in payment of winnings owed by the holder of an Authorized Gaming Operator License. All plans and any changes thereto will require Commission approval.

13.006.02 The reserve must be in the form of:

13.006.02A Cash or cash equivalents maintained in a Nebraska bank account segregated from the Authorized Gaming Operator's operational funds. Cash equivalents are defined as all highly liquid investments with an original maturity of 3 months or less;

13.006.02B An irrevocable letter of credit from a bank located either in the State of Nebraska or at a minimum chartered in the State of Nebraska;

13.006.02C A bond;

13.006.02D Payment processor reserves and receivables;

13.006.02E Any other form acceptable to the Commission; or

13.006.02F Any combination of the allowable forms described in paragraphs (i) to (v).

13.006.03 The reserve must be not less than the greater of twenty-five thousand dollars (\$25,000.00) or the sum of the following amounts:

13.006.03A The daily ending cashable balance of all patron accounts;

13.006.03B Pending withdrawals from patron accounts;

13.006.03C Amounts accepted by the Authorized Gaming Operator on sports wagers whose outcomes have not been determined; and

13.006.03D Amounts owed but unpaid on vouchers and winning sports wagers through the period established by the Authorized Gaming Operator for honoring vouchers and winning sports wagers.

13.006.04 Funds held in patron accounts must not be automatically transferred by an Authorized Gaming Operator. An Authorized Gaming Operator must not require a patron to transfer funds from his or her patron account, in order to circumvent this rule.

13.006.05 Amounts available to patrons for play that are not redeemable for cash may be excluded from the reserve computation.

13.006.06 An Authorized Gaming Operator must have access to all patron account and transaction data to ensure the amount of its reserve is sufficient. Unless otherwise directed by the Commission, an Authorized Gaming Operator must file a monthly attestation with the Commission, in the form and manner prescribed by the Commission, that funds have been safeguarded under this rule.

13.006.07 The Commission may audit an Authorized Gaming Operator's reserve at any time and may direct an Authorized Gaming Operator to take any action necessary to ensure the purposes of this rule are achieved, including but not limited to requiring the Authorized Gaming Operator to modify the form of its reserve or increase the amount of its reserve.

CHAPTER 14: SELF EXCLUSION

14.001 Self-Exclusion.

14.001.01 The Self-Exclusion Program is established for the purpose of allowing persons who wish to refrain from gambling activities licensed by the Commission, to notify the Commission that they will accept responsibility for refraining from engaging in gambling activities offered by Authorized Gaming Operators. Each person seeking placement in the Self-Exclusion Program acknowledges that it is his or her responsibility to refrain from engaging in gambling activities under the jurisdiction of the Commission.

14.001.02 An individual may request to have their name placed on the Self-Exclusion List by completing the application and following the procedure outlined in the Commission's website or printed material available from the Commission, at designated locations on and off the Premises of licensed gaming facilities under the jurisdiction of the Commission.

14.001.03 An application for placement on the Self-Exclusion List may only be accepted, and an intake performed, by a designated agent approved by the Commission.

14.001.04 Failure to provide any information or to execute any forms deemed necessary by the Commission may result in a denial of a request for placement in the Self-Exclusion Program.

14.001.05 Self-Exclusion List application forms will include a request to waive the liability of the Commission and its agents, Commission Licensees and their agents, the State of Nebraska and any person licensed pursuant to the Act, or other such persons as deemed necessary by the Commission, for any damages that may arise out of any act or omission related to placement in the Self-Exclusion Program.

14.001.06 Upon the filing of an application for placement in the Self-Exclusion Program, the Commission may file a Notice of Placement in the Self-Exclusion Program and such application and notice may be disclosed to persons licensed by the Commission and their agents and employees, as approved by the Commission. Such information is confidential and may only be used for purposes of administering the Self-Exclusion Program according to the provisions of this Chapter.

14.001.07 Upon submission of an application, a designated agent will review with the applicant the contents and statements contained in the application. If the application is complete, the designated agent will sign the application indicating that the review has been performed and the application has been accepted.

14.001.08 A designated agent may not sign an application if (a) any required information is not provided or (b) they are of the belief that the applicant is not capable of understanding the responsibilities and consequences of being placed on the Self-Exclusion List.

14.001.09 The designated agent will forward the signed application for Self-Exclusion to the Commission within forty-eight (48) hours of completion in a manner directed by the Commission.

14.001.10 Upon receipt of an application, the Commission, or its designee, will review it for completeness. If the application meets all requirements of this Chapter, the application will be approved, and the individual's name will be added to the Self-Exclusion List. If the application is incomplete, the Commission, or its designee, may deny the application and make efforts to contact the applicant advising them of such.

14.006.11 If the Authorized gaming operator utilizes an internal management system to track individuals on the Self-Exclusion List, they will update that system at least every seventy-two (72) hours with names of individuals being added or removed from the Self-Exclusion List.

14.001.12 The Commission, or its designee, will add to the Self Exclusion List the name of any individual provided from a gaming jurisdiction outside of the State of Nebraska, with which the Commission has entered into an intergovernmental agreement, upon a determination that the individual voluntarily requested that their name be added to the list of the referring jurisdiction and that they were notified, either directly or by operation of law, that their name may be placed on similar lists in other jurisdictions.

14.001.13 A person does not have to admit they are a problem gambler when placing themselves in the Self Exclusion Program.

14.001.14 If the applicant has elected to seek services available within the State of Nebraska, the Commission, or its designee, will contact the designated coordinating organization for the provision of requested services. The Executive Director will determine the information and forms to be required of a person seeking placement on the Self-Exclusion List. Such information will include, but not be limited to, the following:

14.001.14A Name, home address, email address, telephone number, date of birth, and Social Security number of the applicant;

14.001.14B A passport-style photo of the applicant;

14.001.14C A statement from the applicant that one or more of the following apply:

14.001.14C(i) They identify as a "problem gambler," meaning an individual who believes their gambling behavior is currently, or may in the future without intervention, cause problems in their life or on the lives of their family, friends, or co-workers;

14.001.14C(ii) They feel that their gambling behavior is currently causing problems in their life or may, without intervention, cause problems in their life; or

14.001.14C(iii) There is some other reason why they wish to add their name to the Self-Exclusion List.

14.001.14D Election of the duration of the exclusion;

14.001.14E An acknowledgment by the applicant that the individual will not be participating in gambling regulated under the jurisdiction of the Commission and that it is their sole responsibility to refrain from doing so;

14.001.14F An acknowledgment by the applicant that the applicant will not collect any winnings or recover any losses resulting from any gambling activity under the jurisdiction of the Commission for the duration of the exclusion period;

14.001.14G An acknowledgment by the applicant that the individual will forfeit all rewards or points earned or accumulated through any player reward or another promotional program they engage in gaming while on the Self-Exclusion List;

14.001.14H An offer by the Commission or the designated agent completing the self-exclusion application to assist the applicant to access information about gambling disorders, self-guided help, or counseling;

14.001.14I An acknowledgment of understanding by the applicant that by placing their name on the Self-Exclusion List, the prohibitions identified in this Chapter apply to all gambling activities under the jurisdiction of the Commission or its Licensees or affiliates, whether within the State of Nebraska or another jurisdiction, and that the Commission may share the Self-Exclusion List with other domestic or international gaming jurisdictions resulting in placement on those lists;

14.001.14J An acknowledgment by the applicant that the individual is submitting the application freely, knowingly, and voluntarily;

14.001.14K A statement that the individual is not under the influence of a substance or suffering from a mental health condition that would impair their ability to make an informed decision;

14.006.14L An acknowledgment by the applicant that if they knowingly violate their agreement to refrain participating in any gambling activity offered by the Commission or its Licensees or affiliates during the exclusion period, the applicant will notify the Commission of such violation within twenty-four (24) hours of such gambling activity; and releasing the State of Nebraska, the Commission and all affiliated employees, entities and persons licensed by the Commission and their affiliates, from any claims associated with their breach of the agreement;

14.001.14M An affidavit verifying that the applicant wishes to be placed on the Self-Exclusion List, that the Commission is specifically authorized and requested to release all contents of the person's application to persons who, in the sole discretion of the Commission, are necessary to implement the policies and procedures contained in this Chapter. Such Persons will be subject to terms of confidentiality prescribed by the Commission, which will be contained in the application. Such persons will include, but not be limited to the following:

14.001.14M(i) Employees or contractors of the Commission involved in the administration, supervision, or activities related to the administration or supervision of this Chapter;

14.001.14M(ii) Licensees of the Commission or their affiliates, agents, and employees;

14.001.14M(iii) Designated agents; and

14.001.14M(iv) Enforcement personnel involved in the administration, supervision, or investigation of activities contained in this Chapter.

14.001.14N An acknowledgment by the applicant that once their name is placed on the Self-Exclusion List, they may be refused entry or ejected from areas specifically devoted to gambling under the jurisdiction of the Commission by a person licensed by the Commission, an agent of the Commission, or law enforcement personnel.

14.001.15 As part of the request for self-exclusion, the individual must select the duration for which they wish to be excluded. An individual may select any of the following time periods as a minimum length of exclusion:

14.001.15A One (1) year;

14.001.15B Three (3) years;

14.001.15C Five (5) years; or

14.001.15D Lifetime (an individual may only select the lifetime duration if their name has previously appeared on the Self-Exclusion List for at least six (6) months).

14.001.16 An individual on the Self-Exclusion List may not apply to decrease the duration of exclusion. An individual who is on the Self-Exclusion List may submit a request to increase the minimum length of exclusion.

14.001.17 Upon expiration of the selected duration of exclusion, individuals may request that their name be removed from the Self-Exclusion List or petition for exclusion for a new duration. Individuals will remain on the self-Exclusion List after the expiration of the selected duration of exclusion until such time as they submit a petition for removal, and it is approved by the Commission or its designee.

14.001.18 At any time after the expiration of the selected duration of exclusion, an individual may request that their name be removed from the Self-Exclusion List by submitting a petition for removal on a form approved by the Commission. The petition will include confirmation from a designated agent that the individual completed an exit session. Any petition for removal received by the Commission prior to the expiration of the duration of the selected exclusion period will be denied.

14.001.19 The Commission will approve a completed petition for removal. An individual who has selected a lifetime duration may not submit a petition for the removal of their name from the Self-Exclusion List. An incomplete application, including one that fails to demonstrate completion of an exit session will be denied until such time as the application is completed.

14.001.20 To be eligible for removal from the Self-Exclusion List the petitioner will participate in an exit session with a designated agent. The exit session will include a review of the risks and responsibilities of gambling, budget setting, and a review of problem gambling resources should the petitioner wish to seek them. Upon completion of the exit session, the designated agent will sign the individual's petition for removal from the Self-Exclusion List attesting to the fact that the exit session was conducted.

14.001.21 Upon approval of a petition for removal from the Self-Exclusion List, a written notice of removal from the Self-Exclusion List will be forwarded by the Commission, or its designee, to each gaming Licensee and to the petitioner. Notice may be forwarded to the petitioner by email or first-class mail to the email address or home address provided by the petitioner in the petition. The petitioner will be deemed to be removed from the Self-Exclusion List when the notice is sent by the Commission or its designee.

14.001.22 If a petitioner does not meet the eligibility requirements for removal from the Self-Exclusion List by refusing to participate in the exit session provided in 14.006.20, the petition will be denied until the petitioner completes the exit session. The petitioner will be notified of the denial by email or first-class mail to the email address or home address provided by the petitioner in the petition. In the event of a denial of a petition, the individual will remain on the Self Exclusion List until such time as the eligibility requirements have been satisfied.

14.001.23 An individual whose name has been removed from the Self-Exclusion List may reapply for placement on the Self-Exclusion List at any time by submitting an application in accordance with this Chapter;

14.001.24 An individual whose name was added to the Self-Exclusion List in the State of Nebraska in accordance with this Chapter will be removed from the Self-Exclusion List upon receipt of written notice from the referring jurisdiction that the individual's name has been removed from that jurisdiction's list.

14.001.25 The Commission will maintain an up-to-date database of the Self-Exclusion List. Licensees designated by the Commission will be afforded access to the Self-Exclusion List. The Self-Exclusion List may only be accessed by individuals authorized in accordance with the Licensee's approved system of internal controls. All information contained in approved applications for exclusion may be disclosed to a designated Licensee.

14.001.26 The Commission may disclose de-identified information from the Self-Exclusion List to one or more research entities selected by the Commission for the purpose of evaluating the effectiveness and ensuring the proper administration of the Self-Exclusion Program.

14.001.27 Any person placed on the Self-Exclusion List pursuant to this Chapter is deemed ineligible to place a wager at any Gaming Facility under the jurisdiction of the Commission. Persons on the Self-Exclusion List will not be entitled to recover losses resulting from their gambling activity since the wager was void from its beginning.

14.001.28 Authorized Gaming Operators will have the following responsibilities relative to the administration of the Self-Exclusion Program:

14.001.28A Once aware that a person who is on the Self-Exclusion List is on Premises, the Authorized Gaming Operator will refuse such person entry to, or eject such person from, the Gaming Facility;

14.001.28B To refuse to accept a wager or to allow the purchase of any gambling product approved by the Commission to any individual that the Authorized Gaming Operator has identified as being on the Self-Exclusion List or a person such Authorized Gaming Operator suspects of being on the Self-Exclusion List;

14.001.28C To promptly notify the Commission, or its designee, if an individual on the Self-Exclusion List attempts to place or is discovered to have placed, or attempted to place, a wager or otherwise engage in gaming activity under the jurisdiction of the Commission;

14.001.28D Remove self-excluded persons from player loyalty or reward card programs and targeted print, online, or other forms of advertising or promotions;

14.001.28E Refrain from marketing to individuals on the Self-Exclusion List;

14.001.28F Deny access to complimentary services or items, check cashing privileges, player reward programs, and other similar benefits to persons on the Self-Exclusion List;

14.001.28G Deny a person identified to be on the Self-Exclusion List from any winnings derived from gambling. Winnings derived from gambling will include, but not be limited to, such things as proceeds derived from any gambling product approved by the Commission. Where reasonably possible, the Licensee or retailer will withhold from the individual in a lawful manner or will refuse to pay any such winnings derived from gambling or any money or thing of value that the individual has converted or attempted to convert into a gambling instrument whether actually wagered or not. A wagering instrument will include, but not be limited to, tickets, vouchers, prizes, non-complimentary pay vouchers, electronic credits on a gaming device or any other implement of

value representing a prize won from gambling. Upon withholding or refusing to pay an individual on the self-exclusion list, the Licensee or retailer will promptly notify the Commission. The monetary value of the withheld winnings and wagering instrument will be paid to the Commission within forty-five (45) days;

14.001.28G(i) If an individual on the Self-Exclusion List wishes to contest the forfeiture of winnings or things of value, the individual may request a hearing in writing with the Commission within fifteen (15) business days of the date of the forfeiture. The request will identify the reason why the winnings or things of value should not be forfeited. A hearing will be conducted to determine whether the subject funds were properly forfeited in accordance with this Chapter;

14.001.28G(ii) In cooperation with the Commission, and where reasonably possible, the Authorized Gaming Operator will determine the amount wagered and lost by an individual who is prohibited from gambling. The monetary value of the losses will be paid to the Commission within forty-five (45) days.

14.001.29 Authorized Gaming Operator Licensees will submit a written policy for compliance with the Self-Exclusion Program for Commission approval with its license application. The Commission will review the plan for compliance with this Chapter. If approved, the plan will be implemented and followed by the Licensee.

14.001.30 Programs and policies created by this Chapter are intended to prevent problem gambling, treat problem gamblers, and promote responsible gaming. The sole remedy for failure to comply with this Chapter will be disciplinary actions imposed by the Commission. The Commission, its Licensees, or employees thereof will not be liable for damages in any civil action, which is based on the following:

14.001.30A Compliance or noncompliance with this Chapter or a plan adopted pursuant to this Chapter;

14.001.30B An action or failure to take action under this Chapter or a plan adopted under this Chapter;

14.001.30C Failure to withhold gambling privileges from an individual; or

14.001.30D Permitting an individual to gamble.

Title 295

Gambling Winnings Setoff Management

Basis and Purpose: These rules and regulations are adopted by the Nebraska Racing and Gaming Commission (Commission) to govern the collection of money owed on an outstanding state liability by an obligor as established by the Gambling Winnings and Setoff for Outstanding Debt Act found in Neb. Rev. Stat. §9-1301 et seq.

1. Construction
 - a. Nothing within these regulations shall be so construed as to conflict with any provision of the Gambling Winnings and Setoff for Outstanding Debt Act. (Act)
2. Definitions
 - a. The Act means the Gambling Winnings Setoff for Outstanding Debt Act.
 - b. Casino winnings means any taxable winnings that are required to be reported on Internal Revenue Service Form W-2G won by a player from a game of chance at a licensed racetrack enclosure under the jurisdiction of the Commission;
 - c. Claimant means
 - i. DHHS with respect to collection of a debt owed by a parent in a case involving a recipient of aid to dependent children in which rights to child, spousal, or medical support payments have been assigned to this state;
 - ii. An individual who is not eligible as a public assistance recipient and to whom a debt is owed that the individual is attempting to collect through the Title IV-D child support enforcement program; or
 - iii. Any person or entity entitled to receive child support, spousal support, or medical support as defined in section 43-1712.01 pursuant to an order issued by a court or agency of another state or jurisdiction, including an agency of another state or jurisdiction to which a person has assigned his or her right to receive such support. Such a claimant shall submit certification and documentation to DHHS sufficient to satisfy the requirements of section 43-1730;
 - d. Collection system means the collection system developed and implemented pursuant to Neb. Rev. Stat. §9-1304;
 - e. Commission means the Nebraska Racing and Gaming Commission;
 - f. Department means the Nebraska Department of Revenue;
 - g. DHHS means the Nebraska Department of Health and Human Services;
 - h. Debt means any liquidated amount of arrears that has accrued through assignment, contract, subrogation, court judgment, or operation of law, regardless of whether there is an outstanding judgment for such amount, and that is for the care, support, or maintenance of a child or for medical or spousal support;
 - i. DOL means the Nebraska Department of Labor;
 - j. IRS means the United States Internal Revenue Service;
 - k. Net Winning's Payment means the winnings payment amount minus the debt and outstanding state liability balance;
 - l. Obligor means any person as defined in section 77-2701.25:

- i. Owing money to or having a delinquent account with any claimant that has not been satisfied by court order, set aside by court order, or discharged in bankruptcy; or
 - ii. Owing money on an outstanding state liability;
 - m. Operator means an authorized gaming operator as defined in section 9-1103, and any corporation or association licensed under sections 2-1201 to 2-1218 and authorized to conduct parimutuel wagering at a licensed racetrack;
 - n. Outstanding State Liability means any liability arising from any tax, fee, or overpayment, including state penalties and interest, under any tax or other program administered by the Tax Commissioner, Department of Labor, or Department of Motor Vehicles;
 - o. Overpayment means an overpayment of unemployment insurance benefits established under section 48-663.01;
 - p. Parimutuel Winnings means any winnings that are required to be reported on IRS Form W-2G and have tax withheld by the operator and that are won by a player from a parimutuel wager at a licensed racetrack under the jurisdiction of the Commission;
 - q. Sports Wagering Winnings means any winnings that are required to be reported on IRS form W-2G and have tax withheld by the operator and that are won by a player from sports wagering as defined in section 9-1103 on a sports wager authorized by the Commission;
 - r. Spousal Support has the same meaning as in section 43-1715;
 - s. Winnings Payment means a payout of casino winnings, parimutuel winnings, or sports wagering winnings to which a person is entitled as a result of playing or wagering.
- 3. Required use of Collection System
 - a. Operators shall request two forms of identification as required by IRS form W-2G from anyone with a taxable winning amount when they approach the operator to receive a winnings payment.
 - b. Prior to making a payout of taxable winnings that meet the threshold requirements of IRS form W-2G, Operators shall check the collection system to determine if there is any debt or outstanding state liability owed by the winner of any parimutuel winnings, sports wagering winnings, or casino winnings.
 - c. All information that is accessible in the collection system is confidential. The collection system shall only be accessed for the purposes listed in this chapter.
 - i. An employee or prior employee of any operator who unlawfully discloses any information obtained by the collection system is subject to penalties specified by law for unauthorized disclosure of confidential information as found in section 77-2711;
 - ii. Operators shall have procedures in place to ensure the confidentiality of the information and to restrict access to the system only to individuals with job duties that require access to the collection system. These procedures must be submitted to the Commission for approval.
 - d. If the collection system shows that the winner is an obligor as defined in section 2(m) of this chapter, the operator shall deduct the amount of debt and outstanding state liability identified in the collection system, and remit the amount deducted to

the Department. If there is money remaining after the deduction and remittance of the debt and state liability, such net remainder shall be paid out as a winnings payment to the obligor.

- e. The operator shall notify the Department that a balance or portion of the debt owed, or outstanding state liability owed is being remitted to the Department when an obligor is identified in the collection system within the required timeframe for notification following procedures established by the Department;
 - f. Operators must ensure internet connectivity is available to access the collection system during all the operator's normal business hours.
 - i. If an operator cannot access the collection system for a 24-hour period for any reason, including no fault of the operator, the operator shall notify the Department and the Commission immediately at the end of that 24-hour period.
 - g. If the collection system shows unauthorized access for any reason, the operator shall receive a fine of up to ten thousand dollars.
 - h. If an operator fails to check the collection system prior to making a payout of taxable winnings that meet the threshold requirements of IRS form W-2G, or fails to collect the amounts owed, the operator will receive a fine of up to ten thousand dollars.
 - i. The Department will update the collection system in a timely manner to reflect any payments made to an obligor's debt or outstanding state liability through the use of the collection system in accordance with the Act.
 - j. Each operator shall remit payment to the Department at least once every 24 hours.
 - k. All information is confidential, and is subject to the provisions in Neb. Rev. Stat. sections 77-2711 and 77-27,119(6)
4. Schedule of Fines:
- a. Unauthorized access:
 - i. First offense: two thousand, five hundred dollars (\$2,500.00)
 - ii. Second offense: five thousand dollars (\$5,000.00)
 - iii. Third and subsequent offenses: ten thousand dollars (\$10,000.00)
 - b. Failure to check the collection system:
 - i. First offense: two thousand, five hundred dollars (\$2,500.00)
 - ii. Second offense: five thousand dollars (\$5,000.00)
 - iii. Third and subsequent offenses: ten thousand dollars (\$10,000.00)
 - c. Failure to collect the amounts owed and remit to the Department as proscribed in this chapter:
 - i. First offense: two thousand, five hundred dollars (\$2,500.00)
 - ii. Second offense: five thousand dollars (\$5,000.00)
 - iii. Third and subsequent offenses: ten thousand dollars (\$10,000.00).

NEBRASKA RACING & GAMING COMMISSION

MINUTES OF MEETING

DATE: August 15, 2025
TIME: 1:30 PM
LOCATION: Webex

PRESENT:

Dennis P. Lee Chairman
Janell Beveridge Vice Chairman
Helen Feller Commissioner
Chris Stinson Commissioner
Tony Fulton Commissioner
Jeffrey Galyen Commissioner
John Barrett Commissioner

Chairman Lee convened the meeting at 1:30 PM in compliance with Neb. Rev. Stat. 84-1411. Notice of the meeting was published in the Lincoln Journal Star on August 6, 2025. In addition, copies of such notice were sent to those on the Racing and Gaming Commission agenda mailing list. A notification was given to the public of the open meetings law and notification of its location for public view.

EXECUTIVE SESSION

Chairman Lee moved, seconded by Commissioner Feller, to enter Executive Session.

Voting Aye: Fulton, Stinson, Feller, Beveridge, Barrett, Lee

Abstaining: Galyen

Motion carried.

The Commission entered Executive Session at 1:36 PM for approximately 30 minutes. No votes or actions were taken during Executive Session, in accordance with the Open Meetings Act.

RECONVENE MEETING

The Commission reconvened the meeting at approximately 2:38 PM following Executive Session. Chairman Lee confirmed that no votes or actions were taken during Executive Session, in accordance with the Open Meetings Act. It was noted for the record that a quorum was present, with all seven commissioners in attendance.

APPROVAL OF MEETING MINUTES AND FINANCIAL REPORTS

Fulton moved, seconded by Barrett, to approve June 20, 2025, Meeting Minutes.

Voting Aye: Stinson, Fulton, Beveridge, Barrett, Lee

Voting Abstain: Feller.

Motion carried.

Lee moved, seconded by Beveridge, to approve the June and July 2025 Financial Reports.

Voting Aye: Stinson, Fulton, Feller, Beveridge, Barrett, Lee

Voting Abstain: Galyen

Motion carried.

NEW NRGC STAFF

NRGC Executive Director Casey Ricketts introduced the new staff members:

- a. Investigator – Ron Kosiba
- b. Gaming Compliance Representative – Inri Dimas Garcia
- c. Licensing Specialist – Jaclyn Oakeson
- d. Accountant II – Paul Jones

No motion was carried.

SIMULCAST AGREEMENTS

The Commission considered the ratification of staff approval for the following simulcast agreements:

- a. Horsemen's Park
- b. Atokad
- c. HER/Ogallala

Fulton moved, seconded by Feller, to ratify the staff's approval of all three simulcast agreements.

Voting Aye: Stinson, Fulton, Feller, Beveridge, Barrett, Lee, Galyen

Motion carried.

COMMISSION TIMELINE STANDARDS FOR ALL OUTSTANDING RACETRACK CONSTRUCTION PROJECTS

NRGC Executive Director Casey Ricketts recommended adoption of timeline standards for all outstanding racetrack construction projects. Commissioners and industry representatives raised concerns regarding feasibility and requested additional time to review the proposal.

Galyen moved, seconded by Feller, to table consideration of the timeline standards until the next meeting.

Voting Aye: Galyen, Fulton, Stinson, Feller, Beveridge, Lee

Voting No: Barrett

Motion carried.

A committee of Director Ricketts, Deputy Director Holman, Commissioner Barrett, Commissioner Stinson, and Commissioner Feller was formed to meet with industry representatives and provide recommendations at the next meeting.

ATOKAD/ SOUTH SIOUX CITY RACING

NRGC Executive Director Casey Ricketts summarized the Atokad racetrack operator license application, noting that site inspections had been completed and temporary facilities were in place for the one-day race on August 16, 2025.

Lee moved, seconded by Feller, to approve the Atokad racetrack operator license for August 16, 2025, subject to the recommended conditions.

Voting Aye: Fulton, Stinson, Feller, Barrett, Beveridge, Lee

Voting No: Galyen

Motion carried.

HER/OGALLALA

NRGC Executive Director Casey Ricketts summarized the HER/Ogallala racetrack operator license application. Following discussion, the Commission approved the racetrack operator license for 2025, subject to the condition that no payments be made to the for-profit PTC (Prairie Thunder Casino LLC) or its members until further order of the Commission.

Beveridge moved, seconded by Feller, to approve the HER/Ogallala racetrack operator license for 2025, subject to the stated condition.

Voting Aye: Galyen, Fulton, Stinson, Feller, Barrett, Beveridge, Lee

Motion carried.

LAKE MAC CASINO RESORT & RACETRACK

NRGC Executive Director Casey Ricketts summarized the application to open a temporary casino at Lake Mac Casino Racetrack and Resort, including requests to approve the boundaries of the gaming floor and the sports wagering area.

Galyen moved, seconded by Beveridge, to approve the temporary casino license, boundaries of the gaming floor, and sports wagering area for Lake Mac Casino Racetrack and Resort, subject to the condition that no payments be made to PTC until further order of the Commission.

Voting Aye: Galyen, Fulton, Stinson, Feller, Barrett, Beveridge, Lee
Motion carried.

MEETINGS WITH ASSOCIATIONS

Speaking on behalf of the Nebraska Thoroughbred Breeders Association, Julie Larmon provided an update on association activities.

Speaking on behalf of the Nebraska Horsemen's Benevolent and Protective Association, Lynne McNally discussed ongoing racing and facility development.

Speaking on behalf of the Nebraska Quarter Horse Racing Association, Ed Ziemba provided an update on upcoming races.

Speaking on behalf of the Nebraska Quarter Horse Breeders Association, Ed Ziemba provided an update on breeder activities.

The Thoroughbred Racing Association of Nebraska had no update.
This was for informational purposes only. No motion was carried.

DIRECTOR'S UPDATE

NRGC Executive Director Casey Ricketts provided an update on recent staff hiring, including new team members and ongoing recruitment for open positions. She noted the agency's continued growth, with staffing expected to reach 48 during the racing season.

This was for informational purposes only. No motion was carried.

PUBLIC COMMENTS

No public comments.

ADJOURNMENT

Chairman Lee moved to adjourn the meeting.

Beveridge seconded the motion.

Voting Aye: Galyen, Fulton, Stinson, Feller, Barrett, Beveridge, Lee
Motion carried.

The meeting adjourned at 4:47 PM.

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 08/31/25

Reviewed by
PJ - 9/4/25

Agency 036 RACING & GAMING COMMISSION
Program 000 TRUST & DISTRIBUTIVE
Subprogram 000 NEW DESCRIPTION NEEDED

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
UNBUDGETED FUND TYPES - REVENUES							
480000 REVENUE - MISCELLANEOUS							
485100	FINES FORFEITS & PENALTI		51,000.00-	54,500.00-	0.00		54,500.00
Major Account 480000 Total		0.00	51,000.00-	54,500.00-	0.00	0.00	54,500.00
UNBUDGETED REVENUE TOTAL		0.00	51,000.00-	54,500.00-	0.00	0.00	54,500.00
SUMMARY BY FUND TYPE - REVENUE							
6	TRUST FUNDS		51,000.00-	54,500.00-	0.00		54,500.00
UNBUDGETED REVENUE TOTAL		0.00	51,000.00-	54,500.00-	0.00	0.00	54,500.00

Agency036 RACING & GAMING COMMISSION
Program074 TB RACING ASSISTANCE FUND
Subprogram000 OPERATIONS

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
BUDGETED FUND TYPES - EXPENDITURES							
510000 PERSONAL SERVICES							
511100	PERMANENT SALARIES-WAGES	139,565.00	7,116.23	22,741.95	16.29	8,039.20	108,783.85
511300	OVERTIME PAYMENTS			77.64	0.00	7.76	85.40-
511800	COMPENSATORY TIME PAID		1,775.00	2,950.00	0.00	1,175.00	4,125.00-
511900	SUPPLEMENTAL			71.13	0.00	7.11	78.24-
512300	HOLIDAY LEAVE EXPENSE			800.00	0.00	440.00	1,240.00-
Personal Services Subtotal		139,565.00	8,891.23	26,640.72	19.09	9,669.07	103,255.21
515100	RETIREMENT PLANS EXPENSE	8,034.00	3,659.37	4,048.37	50.39	199.08	3,786.55
515200	FICA EXPENSE	10,677.00	654.02	1,964.43	18.40	720.25	7,992.32
515400	LIFE & ACCIDENT INS EXP			4.29	0.00		4.29-
515500	HEALTH INSURANCE EXPENSE	5,000.00	1,077.97	3,349.05	66.98		1,650.95
516300	EMPLOYEE ASSISTANCE PRO			6.30	0.00		6.30-
Major Account 510000 Total		163,276.00	14,282.59	36,013.16	22.06	10,588.40	116,674.44
520000 OPERATING EXPENSES							
521100	POSTAGE EXPENSE	50.00			0.00		50.00
521441	OCIO - COMMUNICATIONS	1,500.00	77.21	171.30	11.42		1,328.70
521500	PUBLICATION & PRINT EXP	200.00			0.00		200.00
522100	DUES & SUBSCRIPTION EXP	1,500.00			0.00		1,500.00
522110	Sponsorships	1,000.00			0.00		1,000.00
522200	CONFERENCE REGISTRATION	3,000.00			0.00		3,000.00
522600	JOB APPLICANT EXPENSE	250.00			0.00		250.00
524600	RENT EXPENSE-BUILDINGS	34,000.00	2,748.00	5,496.00	16.16		28,504.00
531100	OFFICE SUPPLIES EXPENSE	200.00			0.00		200.00
531200	IT SUPPLIES	200.00			0.00		200.00
532100	NON-CAPITALIZED EQUIP PU	500.00			0.00		500.00
534900	MISCELLANEOUS SUP EXP	1,000.00		34.54	3.45		965.46
541100	ACCTG & AUDITING SERVICES	472.00		463.32	98.16		8.68
541200	PURCHASING ASSESSMENT	10.00		35.64	356.40		25.64-
545000	LABORATORY SERVICES	65,000.00	9,143.00	21,205.00	32.62	12,332.00	31,463.00
545001	FINGERPRINTS	18,000.00	1,312.25	2,217.25	12.32		15,782.75

Agency036 RACING & GAMING COMMISSION
Program074 TB RACING ASSISTANCE FUND
Subprogram000 OPERATIONS

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
546800	VETERINARY SERVICES	115,000.00	11,800.00	27,125.00	23.59		87,875.00
547100	EDUCATIONAL SERVICES	200.00			0.00		200.00
555510	SAAS SUBSCRIPTION FEES	35,000.00	2,000.00	4,000.00	11.43		31,000.00
556100	INSURANCE EXPENSE	100.00			0.00		100.00
559100	OTHER OPERATING EXP	300.00			0.00		300.00
Major Account 520000 Total		277,482.00	27,080.46	60,748.05	21.89	12,332.00	204,401.95
570000 TRAVEL EXPENSES							
571100	LODGING	29,000.00	2,724.09	13,590.34	46.86		15,409.66
571800	MEALS - TRAVEL STATUS	13,000.00	253.40	2,273.70	17.49		10,726.30
572100	COMMERCIAL TRANSPORTATIO	4,000.00			0.00		4,000.00
573100	STATE-OWNED TRANSPORT		280.31	280.31	0.00		280.31-
574500	PERSONAL VEHICLE MILEAGE	10,000.00	655.20	747.60	7.48		9,252.40
574600	CONTRACTUAL SERV - TRAVEL EXP	25,000.00	2,806.00	5,177.90	20.71		19,822.10
575100	MISC TRAVEL EXPENSE	1,000.00			0.00		1,000.00
Major Account 570000 Total		82,000.00	6,719.00	22,069.85	26.91	0.00	59,930.15
BUDGETED EXPENDITURES TOTAL		522,758.00	48,082.05	118,831.06	22.73	22,920.40	381,006.54
SUMMARY BY FUND TYPE-EXPENDITURES							
2	CASH FUNDS	522,758.00	48,082.05	118,831.06	22.73	22,920.40	381,006.54
BUDGETED EXPENDITURES TOTAL		522,758.00	48,082.05	118,831.06	22.73	22,920.40	381,006.54
BUDGETED FUND TYPES - REVENUES							
450000 REVENUE - TAXES							
454300	PARI-MUTUEL WAGERING TAX	600,000.00-	69,630.71-	141,104.13-	23.52		458,895.87-
Major Account 450000 Total		600,000.00-	69,630.71-	141,104.13-	23.52	0.00	458,895.87-

470000 REVENUE - SALES AND CHARGES

Agency036 RACING & GAMING COMMISSION
Program074 TB RACING ASSISTANCE FUND
Subprogram000 OPERATIONS

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
474100	GENERAL BUSINESS FEES	45,000.00-	4,716.00-	7,111.00-	15.80		37,889.00-
474101	DAILY LICENSE FEES	6,700.00-			0.00		6,700.00-
474103	ADMIN SERVICE FEES	500.00-		440.00-	88.00		60.00-
Major Account 470000 Total		52,200.00-	4,716.00-	7,551.00-	14.47	0.00	44,649.00-
480000 REVENUE - MISCELLANEOUS							
481100	INVESTMENT INCOME		1,574.01-	3,156.52-	0.00		3,156.52
Major Account 480000 Total		0.00	1,574.01-	3,156.52-	0.00	0.00	3,156.52
BUDGETED REVENUE TOTAL		652,200.00-	75,920.72-	151,811.65-	23.28	0.00	500,388.35-
SUMMARY BY FUND TYPE - REVENUE							
2	CASH FUNDS	652,200.00-	75,920.72-	151,811.65-	23.28		500,388.35-
BUDGETED REVENUE TOTAL		652,200.00-	75,920.72-	151,811.65-	23.28	0.00	500,388.35-

Agency 036 RACING & GAMING COMMISSION
 Program 081 NE RACETRACK GAMING ACT
 Subprogram 010 ADMINISTRATION

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
BUDGETED FUND TYPES - EXPENDITURES							
510000 PERSONAL SERVICES							
511100	PERMANENT SALARIES-WAGES	712,175.00	37,685.02	71,036.55	9.97	18,584.85	622,553.60
511800	COMPENSATORY TIME PAID			72.10	0.00	7.21	79.31-
512100	VACATION LEAVE EXPENSE		5,079.77	8,387.97	0.00	1,097.60	9,485.57-
512200	SICK LEAVE EXPENSE		1,083.17	1,644.37	0.00	375.96	2,020.33-
512300	HOLIDAY LEAVE EXPENSE			4,271.56	0.00	2,301.35	6,572.91-
512400	MILITARY LEAVE EXPENSE			212.24	0.00	212.24	424.48-
512500	FUNERAL LEAVE EXPENSE		284.06	284.06	0.00		284.06-
Personal Services Subtotal		712,175.00	44,132.02	85,908.85	12.06	22,579.21	603,686.94
515100	RETIREMENT PLANS EXPENSE	53,415.00	3,223.36	6,271.53	11.74	1,646.96	45,496.51
515200	FICA EXPENSE	54,482.00	3,173.60	6,166.96	11.32	1,615.89	46,699.15
515500	HEALTH INSURANCE EXPENSE	169,200.00	8,807.04	17,614.08	10.41		151,585.92
516300	EMPLOYEE ASSISTANCE PRO	89.00		88.20	99.10		.80
516500	WORKERS COMP PREMIUMS	2,690.00	2,687.10	2,687.10	99.89		2.90
Major Account 510000 Total		992,051.00	62,023.12	118,736.72	11.97	25,842.06	847,472.22
520000 OPERATING EXPENSES							
521100	POSTAGE EXPENSE	400.00	8.67	16.64	4.16		383.36
521400	CIO CHARGES	14,000.00	1,062.50	2,064.04	14.74		11,935.96
521410	OCIO - EQUIP LEASING	5,000.00	372.00	616.00	12.32		4,384.00
521431	OCIO - SOFTWARE RENEWAL	1,000.00			0.00		1,000.00
521441	OCIO - COMMUNICATIONS	9,000.00	724.46	1,421.17	15.79		7,578.83
521500	PUBLICATION & PRINT EXP	8,000.00	1,524.46	1,534.62	19.18		6,465.38
522100	DUES & SUBSCRIPTION EXP	21,000.00		5,500.00	26.19		15,500.00
522200	CONFERENCE REGISTRATION	5,000.00	200.00	200.00	4.00		4,800.00
522201	TRAINING REGISTRATION	1,000.00		119.00	11.90		881.00
522600	JOB APPLICANT EXPENSE	200.00			0.00		200.00
524600	RENT EXPENSE-BUILDINGS	244,000.00	20,152.02	40,304.04	16.52		203,695.96
524700	RENT EXP-OTHER REAL PROP	1,000.00			0.00		1,000.00
531100	OFFICE SUPPLIES EXPENSE	5,000.00	22.58	420.70	8.41		4,579.30
531200	IT SUPPLIES	1,000.00		32.16	3.22		967.84

Agency	036	RACING & GAMING COMMISSION
Program	081	NE RACETRACK GAMING ACT
Subprogram	010	ADMINISTRATION

		BUDGETED	CURRENT MONTH	YEAR-TO-DATE	PERCENT OF		
ACCOUNT CODE DESCRIPTION		AMOUNT	ACTIVITY	ACTUALS	BUDGET	ENCUMBRANCES	VARIANCE
532100	NON-CAPITALIZED EQUIP PU	1,000.00	60.00	21,827.32	2182.73	6,222.57	27,049.89-
534600	ED & RECREATIONAL SUP EX			1,713.06	0.00		1,713.06-
534900	MISCELLANEOUS SUP EXP	3,000.00	92.50	296.89	9.90		2,703.11
541100	ACCTG & AUDITING SERVICES	175,000.00	32,000.00	35,397.68	20.23		139,602.32
541200	PURCHASING ASSESSMENT	500.00		261.36	52.27		238.64
542100	SOS TEMP SERV - PERSONNEL	30,000.00	1,229.83	1,229.83	4.10		28,770.17
547100	EDUCATIONAL SERVICES	5,000.00			0.00		5,000.00
549200	JANITORIAL/SECURITY SRVS	2,000.00	136.00	2,166.66	108.33		166.66-
554100	DATA SERVICES	500.00		55.92	11.18		444.08
554900	OTHER CONTRACTUAL SERVICES	145,000.00	27.84	21,361.18	14.73		123,638.82
556100	INSURANCE EXPENSE	3,000.00			0.00		3,000.00
556300	SURETY & NOTARY BONDS	90.00			0.00		90.00
559100	OTHER OPERATING EXP	5,000.00			0.00		5,000.00
Major Account 520000 Total		685,690.00	57,612.86	136,538.27	19.91	6,222.57	542,929.16
570000 TRAVEL EXPENSES							
571100	LODGING	15,000.00	1,808.05	3,163.20	21.09		11,836.80
571600	MEALS - TAXABLE	500.00		115.56	23.11		384.44
571800	MEALS - TRAVEL STATUS	2,500.00	822.50	949.20	37.97		1,550.80
572100	COMMERCIAL TRANSPORTATIO	8,000.00	44.10	725.08	9.06		7,274.92
573100	STATE-OWNED TRANSPORT	4,000.00	500.97	916.05	22.90		3,083.95
574500	PERSONAL VEHICLE MILEAGE	1,500.00			0.00		1,500.00
575100	MISC TRAVEL EXPENSE	1,000.00	80.00	150.00	15.00		850.00
Major Account 570000 Total		32,500.00	3,255.62	6,019.09	18.52	0.00	26,480.91
BUDGETED EXPENDITURES TOTAL		1,710,241.00	122,891.60	261,294.08	15.28	32,064.63	1,416,882.29
SUMMARY BY FUND TYPE-EXPENDITURES							
2	CASH FUNDS	1,710,241.00	122,891.60	261,294.08	15.28	32,064.63	1,416,882.29
BUDGETED EXPENDITURES TOTAL		1,710,241.00	122,891.60	261,294.08	15.28	32,064.63	1,416,882.29
BUDGETED FUND TYPES - REVENUES							

Agency036RACING & GAMING COMMISSION
Program081NE RACETRACK GAMING ACT
Subprogram010ADMINISTRATION

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
470000 REVENUE - SALES AND CHARGES							
474100	GENERAL BUSINESS FEES	700,000.00-	117,510.50-	249,335.50-	35.62		450,664.50-
474101	Annual Operator FEES	5,000,000.00-	1,000,000.00-	2,000,000.00-	40.00		3,000,000.00-
Major Account 470000 Total		5,700,000.00-	1,117,510.50-	2,249,335.50-	39.46	0.00	3,450,664.50-
480000 REVENUE - MISCELLANEOUS							
484500	REIMB NON-GOVT SOURCES	1,000.00-			0.00		1,000.00-
Major Account 480000 Total		1,000.00-	0.00	0.00	0.00	0.00	1,000.00-
BUDGETED REVENUE TOTAL		5,701,000.00-	1,117,510.50-	2,249,335.50-	39.46	0.00	3,451,664.50-
SUMMARY BY FUND TYPE - REVENUE							
2	CASH FUNDS	5,701,000.00-	1,117,510.50-	2,249,335.50-	39.46		3,451,664.50-
BUDGETED REVENUE TOTAL		5,701,000.00-	1,117,510.50-	2,249,335.50-	39.46	0.00	3,451,664.50-

Agency036 RACING & GAMING COMMISSION
Program081 NE RACETRACK GAMING ACT
Subprogram020 COMPLIANCE

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
BUDGETED FUND TYPES - EXPENDITURES							
510000 PERSONAL SERVICES							
511100	PERMANENT SALARIES-WAGES	889,265.00	39,987.30	74,892.33	8.42	18,366.41	796,006.26
512100	VACATION LEAVE EXPENSE		2,224.38	2,649.80	0.00	180.78	2,830.58-
512200	SICK LEAVE EXPENSE		1,268.64	2,593.08	0.00	938.99	3,532.07-
512300	HOLIDAY LEAVE EXPENSE			4,189.56	0.00	2,274.85	6,464.41-
Personal Services Subtotal		889,265.00	43,480.32	84,324.77	9.48	21,761.03	783,179.20
515100	RETIREMENT PLANS EXPENSE	66,695.00	3,255.79	6,314.25	9.47	1,629.49	58,751.26
515200	FICA EXPENSE	68,030.00	3,254.42	6,322.79	9.29	1,633.81	60,073.40
515500	HEALTH INSURANCE EXPENSE	270,798.00	6,508.66	12,271.88	4.53		258,526.12
516200	TUITION ASSISTANCE	3,000.00			0.00		3,000.00
516300	EMPLOYEE ASSISTANCE PRO	89.00		88.20	99.10		.80
516500	WORKERS COMP PREMIUMS	2,690.00	2,687.10	2,687.10	99.89		2.90
Major Account 510000 Total		1,300,567.00	59,186.29	112,008.99	8.61	25,024.33	1,163,533.68
520000 OPERATING EXPENSES							
521400	CIO CHARGES	12,000.00	1,092.00	1,917.00	15.98		10,083.00
521410	OCIO - EQUIP LEASING	6,000.00	396.00	890.00	14.83		5,110.00
521431	OCIO - SOFTWARE RENEWAL	2,000.00			0.00		2,000.00
521441	OCIO - COMMUNICATIONS	9,000.00	701.15	1,291.95	14.36		7,708.05
522100	DUES & SUBSCRIPTION EXP	1,000.00			0.00		1,000.00
522200	CONFERENCE REGISTRATION	3,000.00		1,458.00	48.60		1,542.00
522201	TRAINING REGISTRATION	1,000.00		119.00	11.90		881.00
522600	JOB APPLICANT EXPENSE	500.00	25.00	70.25	14.05		429.75
531100	OFFICE SUPPLIES EXPENSE	2,500.00		51.59	2.06		2,448.41
531200	IT SUPPLIES	500.00			0.00		500.00
532100	NON-CAPITALIZED EQUIP PU	500.00			0.00		500.00
534600	ED & RECREATIONAL SUP EX	1,000.00			0.00		1,000.00
534900	MISCELLANEOUS SUP EXP	2,000.00			0.00		2,000.00
547100	EDUCATIONAL SERVICES	1,000.00			0.00		1,000.00
556100	INSURANCE EXPENSE	1,000.00			0.00		1,000.00
559100	OTHER OPERATING EXP	500.00			0.00		500.00

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 08/31/25

Agency 036 RACING & GAMING COMMISSION
Program 081 NE RACETRACK GAMING ACT
Subprogram 020 COMPLIANCE

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
Major Account 520000 Total		43,500.00	2,214.15	5,797.79	13.33	0.00	37,702.21
570000 TRAVEL EXPENSES							
571100	LODGING	10,000.00	3,839.24	6,549.54	65.50		3,450.46
571800	MEALS - TRAVEL STATUS	5,000.00	1,089.20	1,388.80	27.78		3,611.20
572100	COMMERCIAL TRANSPORTATIO	5,000.00		875.87	17.52		4,124.13
573100	STATE-OWNED TRANSPORT	12,000.00	1,242.07	2,067.44	17.23		9,932.56
574500	PERSONAL VEHICLE MILEAGE	3,000.00	665.00	793.80	26.46		2,206.20
575100	MISC TRAVEL EXPENSE	1,000.00		155.00	15.50		845.00
Major Account 570000 Total		36,000.00	6,835.51	11,830.45	32.86	0.00	24,169.55
BUDGETED EXPENDITURES TOTAL		1,380,067.00	68,235.95	129,637.23	9.39	25,024.33	1,225,405.44
SUMMARY BY FUND TYPE-EXPENDITURES							
2	CASH FUNDS	1,380,067.00	68,235.95	129,637.23	9.39	25,024.33	1,225,405.44
BUDGETED EXPENDITURES TOTAL		1,380,067.00	68,235.95	129,637.23	9.39	25,024.33	1,225,405.44

Agency036 RACING & GAMING COMMISSION
Program081 NE RACETRACK GAMING ACT
Subprogram030 ENFORCEMENT

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
BUDGETED FUND TYPES - EXPENDITURES							
510000 PERSONAL SERVICES							
511100	PERMANENT SALARIES-WAGES	782,600.00	33,411.23	57,669.87	7.37	12,065.72	712,864.41
511800	COMPENSATORY TIME PAID		463.95	463.95	0.00		463.95-
511900	SUPPLEMENTAL		140.00-	71.13-	0.00	6.89	64.24
512100	VACATION LEAVE EXPENSE		1,715.41	5,701.51	0.00	2,959.54	8,661.05-
512200	SICK LEAVE EXPENSE		530.22	1,013.40	0.00	184.93	1,198.33-
512300	HOLIDAY LEAVE EXPENSE			3,511.25	0.00	1,776.35	5,287.60-
Personal Services Subtotal		782,600.00	35,980.81	68,288.85	8.73	16,993.43	697,317.72
515100	RETIREMENT PLANS EXPENSE	58,700.00	2,704.59	5,118.66	8.72	1,271.95	52,309.39
515200	FICA EXPENSE	59,900.00	2,556.60	4,818.03	8.04	1,193.16	53,888.81
515400	LIFE & ACCIDENT INS EXP		8.40-	4.29-	0.00		4.29
515500	HEALTH INSURANCE EXPENSE	290,280.00	9,664.59	20,010.30	6.89		270,269.70
516300	EMPLOYEE ASSISTANCE PRO	76.00		75.60	99.47		.40
516500	WORKERS COMP PREMIUMS	2,310.00	2,303.28	2,303.28	99.71		6.72
Major Account 510000 Total		1,193,866.00	53,201.47	100,610.43	8.43	19,458.54	1,073,797.03
520000 OPERATING EXPENSES							
521400	CIO CHARGES	12,000.00	730.00	1,368.00	11.40		10,632.00
521410	OCIO - EQUIP LEASING	6,500.00	231.00	497.00	7.65		6,003.00
521411	OCIO - PUBLIC SAFETY COMM	6,500.00	528.00	978.00	15.05		5,522.00
521431	OCIO - SOFTWARE RENEWAL	500.00			0.00		500.00
521441	OCIO - COMMUNICATIONS	8,000.00	397.76	834.81	10.44		7,165.19
522100	DUES & SUBSCRIPTION EXP	1,000.00	30.00	30.00	3.00		970.00
522200	CONFERENCE REGISTRATION	3,000.00	600.00	600.00	20.00		2,400.00
522201	TRAINING REGISTRATION	1,000.00		102.00	10.20		898.00
522600	JOB APPLICANT EXPENSE	200.00		25.00	12.50		175.00
531100	OFFICE SUPPLIES EXPENSE	500.00			0.00		500.00
531200	IT SUPPLIES	500.00			0.00		500.00
532290	RADIO EQUIP	20,000.00			0.00		20,000.00
534600	ED & RECREATIONAL SUP EX	100.00			0.00		100.00
534900	MISCELLANEOUS SUP EXP	500.00			0.00		500.00

Agency036 RACING & GAMING COMMISSION
Program081 NE RACETRACK GAMING ACT
Subprogram030 ENFORCEMENT

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
534901	FIREARMS AND RELATED SUPP	1,000.00			0.00		1,000.00
547100	EDUCATIONAL SERVICES	2,000.00			0.00		2,000.00
554900	OTHER CONTRACTUAL SERVICES	1,000.00			0.00		1,000.00
555510	SAAS SUBSCRIPTION FEES	15,000.00	1,045.00	2,090.00	13.93		12,910.00
556100	INSURANCE EXPENSE	1,500.00			0.00		1,500.00
559100	OTHER OPERATING EXP	1,000.00			0.00		1,000.00
Major Account 520000 Total		81,800.00	3,561.76	6,524.81	7.98	0.00	75,275.19
570000 TRAVEL EXPENSES							
571100	LODGING	10,000.00	815.85	815.85	8.16		9,184.15
571800	MEALS - TRAVEL STATUS	5,000.00	515.20	515.20	10.30		4,484.80
572100	COMMERCIAL TRANSPORTATIO	5,000.00			0.00		5,000.00
573100	STATE-OWNED TRANSPORT	22,000.00	244.94	1,378.77	6.27		20,621.23
574500	PERSONAL VEHICLE MILEAGE	4,500.00		249.20	5.54		4,250.80
575100	MISC TRAVEL EXPENSE	500.00			0.00		500.00
Major Account 570000 Total		47,000.00	1,575.99	2,959.02	6.30	0.00	44,040.98
580000 CAPITAL OUTLAY							
582700	LAW ENFORCEMENT & SECURITY EQ	3,000.00			0.00		3,000.00
Major Account 580000 Total		3,000.00	0.00	0.00	0.00	0.00	3,000.00
BUDGETED EXPENDITURES TOTAL		1,325,666.00	58,339.22	110,094.26	8.30	19,458.54	1,196,113.20
SUMMARY BY FUND TYPE-EXPENDITURES							
2	CASH FUNDS	1,325,666.00	58,339.22	110,094.26	8.30	19,458.54	1,196,113.20
BUDGETED EXPENDITURES TOTAL		1,325,666.00	58,339.22	110,094.26	8.30	19,458.54	1,196,113.20

Agency036 RACING & GAMING COMMISSION
Program081 NE RACETRACK GAMING ACT
Subprogram040 IT

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
BUDGETED FUND TYPES - EXPENDITURES							
510000 PERSONAL SERVICES							
511100	PERMANENT SALARIES-WAGES	152,150.00	6,445.31	9,819.93	6.45	1,253.52	141,076.55
512100	VACATION LEAVE EXPENSE		1,220.36	2,492.66	0.00	1,272.30	3,764.96-
512300	HOLIDAY LEAVE EXPENSE			517.25	0.00	280.74	797.99-
Personal Services Subtotal		152,150.00	7,665.67	12,829.84	8.43	2,806.56	136,513.60
515100	RETIREMENT PLANS EXPENSE	11,355.00	574.01	960.70	8.46	210.16	10,184.14
515200	FICA EXPENSE	11,580.00	572.82	954.27	8.24	207.22	10,418.51
515500	HEALTH INSURANCE EXPENSE	6,000.00	495.44	990.88	16.51		5,009.12
516300	EMPLOYEE ASSISTANCE PRO	15.00		12.60	84.00		2.40
516500	WORKERS COMP PREMIUMS	390.00	383.88	383.88	98.43		6.12
Major Account 510000 Total		181,490.00	9,691.82	16,132.17	8.89	3,223.94	162,133.89
520000 OPERATING EXPENSES							
521400	CIO CHARGES	6,000.00	600.55	1,198.65	19.98		4,801.35
521402	OCIO - NETWORK	50,000.00	411.56	823.12	1.65		49,176.88
521410	OCIO - EQUIP LEASING	3,000.00	99.00	246.00	8.20		2,754.00
521415	OCIO - HARDWARE NON CAP	15,000.00			0.00		15,000.00
521431	OCIO - SOFTWARE RENEWAL	75,000.00	76.00	142.00	.19		74,858.00
521441	OCIO - COMMUNICATIONS	6,000.00	197.98	477.20	7.95		5,522.80
522100	DUES & SUBSCRIPTION EXP	500.00			0.00		500.00
522200	CONFERENCE REGISTRATION	500.00			0.00		500.00
522201	TRAINING REGISTRATION	100.00		17.00	17.00		83.00
531100	OFFICE SUPPLIES EXPENSE	500.00			0.00		500.00
531200	IT SUPPLIES	1,000.00			0.00		1,000.00
534900	MISCELLANEOUS SUP EXP	500.00			0.00		500.00
547100	EDUCATIONAL SERVICES	500.00			0.00		500.00
555310	COTS LICENSE FEES	8,000.00			0.00		8,000.00
555510	SAAS SUBSCRIPTION FEES	100,000.00			0.00		100,000.00
556100	INSURANCE EXPENSE	500.00			0.00		500.00
559100	OTHER OPERATING EXP	2,000.00			0.00		2,000.00
Major Account 520000 Total		269,100.00	1,385.09	2,903.97	1.08	0.00	266,196.03

Agency036 RACING & GAMING COMMISSION
Program081 NE RACETRACK GAMING ACT
Subprogram040 IT

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
570000 TRAVEL EXPENSES							
571100	LODGING	1,000.00			0.00		1,000.00
571800	MEALS - TRAVEL STATUS	1,000.00			0.00		1,000.00
572100	COMMERCIAL TRANSPORTATIO	2,000.00			0.00		2,000.00
573100	STATE-OWNED TRANSPORT	2,000.00	86.21	258.48	12.92		1,741.52
574500	PERSONAL VEHICLE MILEAGE	1,000.00			0.00		1,000.00
575100	MISC TRAVEL EXPENSE	500.00			0.00		500.00
Major Account 570000 Total		7,500.00	86.21	258.48	3.45	0.00	7,241.52
BUDGETED EXPENDITURES TOTAL		458,090.00	11,163.12	19,294.62	4.21	3,223.94	435,571.44
SUMMARY BY FUND TYPE-EXPENDITURES							
2	CASH FUNDS	458,090.00	11,163.12	19,294.62	4.21	3,223.94	435,571.44
BUDGETED EXPENDITURES TOTAL		458,090.00	11,163.12	19,294.62	4.21	3,223.94	435,571.44

Agency 036 RACING & GAMING COMMISSION
 Program 081 NE RACETRACK GAMING ACT
 Subprogram 050 LICENSING

<u>ACCOUNT CODE DESCRIPTION</u>		<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<u>BUDGETED FUND TYPES - EXPENDITURES</u>							
510000 PERSONAL SERVICES							
511100	PERMANENT SALARIES-WAGES	241,800.00	7,231.51	13,348.67	5.52	3,468.99	224,982.34
511300	OVERTIME PAYMENTS			181.17	0.00	18.12	199.29-
512100	VACATION LEAVE EXPENSE		389.93	455.04	0.00	65.11	520.15-
512200	SICK LEAVE EXPENSE		1,026.75	1,842.93	0.00	172.18	2,015.11-
512300	HOLIDAY LEAVE EXPENSE			894.32	0.00	478.75	1,373.07-
	Personal Services Subtotal	241,800.00	8,648.19	16,722.13	6.92	4,203.15	220,874.72
515100	RETIREMENT PLANS EXPENSE	18,200.00	647.57	1,252.15	6.88	314.73	16,633.12
515200	FICA EXPENSE	18,500.00	573.57	1,103.15	5.96	273.32	17,123.53
515500	HEALTH INSURANCE EXPENSE	101,000.00	2,824.92	5,585.15	5.53		95,414.85
516300	EMPLOYEE ASSISTANCE PRO	38.00		37.80	99.47		.20
516500	WORKERS COMP PREMIUMS	1,152.00	1,151.64	1,151.64	99.97		.36
	Major Account 510000 Total	380,690.00	13,845.89	25,852.02	6.79	4,791.20	350,046.78
520000 OPERATING EXPENSES							
521400	CIO CHARGES	6,000.00	588.00	1,003.00	16.72		4,997.00
521410	OCIO - EQUIP LEASING	4,500.00	186.00	484.00	10.76		4,016.00
521431	OCIO - SOFTWARE RENEWAL	500.00			0.00		500.00
521441	OCIO - COMMUNICATIONS	5,500.00	288.70	538.93	9.80		4,961.07
522100	DUES & SUBSCRIPTION EXP	500.00		30.00	6.00		470.00
522201	TRAINING REGISTRATION	100.00		51.00	51.00		49.00
522600	JOB APPLICANT EXPENSE	500.00	70.25	70.25	14.05		429.75
527100	REP & MAINT-OFFICE EQUIP	12,000.00			0.00		12,000.00
531100	OFFICE SUPPLIES EXPENSE	2,000.00	561.86	627.44	31.37		1,372.56
531200	IT SUPPLIES	100.00			0.00		100.00
532100	NON-CAPITALIZED EQUIP PU	2,000.00		102.99	5.15		1,897.01
534900	MISCELLANEOUS SUP EXP	500.00			0.00		500.00
545001	FINGERPRINT SERVICES	110,000.00	9,185.75	17,285.50	15.71		92,714.50
547100	EDUCATIONAL SERVICES	2,000.00			0.00		2,000.00
554900	OTHER CONTRACTUAL SERVICES	5,000.00	427.45	452.45	9.05		4,547.55
556100	INSURANCE EXPENSE	100.00			0.00		100.00

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
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Agency 036 RACING & GAMING COMMISSION
Program 081 NE RACETRACK GAMING ACT
Subprogram 050 LICENSING

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
556300	SURETY & NOTARY BONDS	500.00			0.00		500.00
Major Account 520000 Total		151,800.00	11,308.01	20,645.56	13.60	0.00	131,154.44
570000 TRAVEL EXPENSES							
571100	LODGING	7,000.00			0.00		7,000.00
571600	MEALS - TAXABLE	2,000.00			0.00		2,000.00
571800	MEALS - TRAVEL STATUS		313.60	313.60	0.00		313.60-
573100	STATE-OWNED TRANSPORT	10,000.00	868.05	1,468.10	14.68		8,531.90
574500	PERSONAL VEHICLE MILEAGE	500.00	327.60	327.60	65.52		172.40
575100	MISC TRAVEL EXPENSE	200.00			0.00		200.00
Major Account 570000 Total		19,700.00	1,509.25	2,109.30	10.71	0.00	17,590.70
BUDGETED EXPENDITURES TOTAL		552,190.00	26,663.15	48,606.88	8.80	4,791.20	498,791.92
SUMMARY BY FUND TYPE-EXPENDITURES							
2	CASH FUNDS	552,190.00	26,663.15	48,606.88	8.80	4,791.20	498,791.92
BUDGETED EXPENDITURES TOTAL		552,190.00	26,663.15	48,606.88	8.80	4,791.20	498,791.92

Agency036 RACING & GAMING COMMISSION
Program081 NE RACETRACK GAMING ACT
Subprogram070 COMMISSIONERS

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
BUDGETED FUND TYPES - EXPENDITURES							
510000 PERSONAL SERVICES							
511600	PER DIEM PAYMENTS	89,544.00	7,346.71	14,577.57	16.28		74,966.43
	Personal Services Subtotal	89,544.00	7,346.71	14,577.57	16.28	0.00	74,966.43
515200	FICA EXPENSE	6,850.00	562.02	1,115.17	16.28		5,734.83
	Major Account 510000 Total	96,394.00	7,908.73	15,692.74	16.28	0.00	80,701.26
520000 OPERATING EXPENSES							
521400	CIO CHARGES		455.00	455.00	0.00		455.00-
521441	OCIO - COMMUNICATIONS	5,000.00	407.20	664.06	13.28		4,335.94
521500	PUBLICATION & PRINT EXP	500.00			0.00		500.00
534900	MISCELLANEOUS SUP EXP			39.98	0.00		39.98-
559100	OTHER OPERATING EXP	403,504.00			0.00		403,504.00
	Major Account 520000 Total	409,004.00	862.20	1,159.04	.28	0.00	407,844.96
570000 TRAVEL EXPENSES							
571100	LODGING	2,000.00	161.03	161.03	8.05		1,838.97
571800	MEALS - TRAVEL STATUS	600.00	63.00	63.00	10.50		537.00
572100	COMMERCIAL TRANSPORTATIO	2,500.00			0.00		2,500.00
574500	PERSONAL VEHICLE MILEAGE	10,000.00	525.00	674.80	6.75		9,325.20
575100	MISC TRAVEL EXPENSE	500.00			0.00		500.00
	Major Account 570000 Total	15,600.00	749.03	898.83	5.76	0.00	14,701.17
BUDGETED EXPENDITURES TOTAL		520,998.00	9,519.96	17,750.61	3.41	0.00	503,247.39
SUMMARY BY FUND TYPE-EXPENDITURES							
2	CASH FUNDS	520,998.00	9,519.96	17,750.61	3.41		503,247.39

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Department of Administrative Services
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Agency 036 RACING & GAMING COMMISSION
Program 081 NE RACETRACK GAMING ACT
Subprogram 070 COMMISSIONERS

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
BUDGETED EXPENDITURES TOTAL	520,998.00	9,519.96	17,750.61	3.41	0.00	503,247.39

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Agency 036 RACING & GAMING COMMISSION
Program 081 NE RACETRACK GAMING ACT
Subprogram 100

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
BUDGETED FUND TYPES - EXPENDITURES							
520000 OPERATING EXPENSES							
559100	OTHER OPERATING EXP	1,600.00			0.00		1,600.00
Major Account 520000 Total		1,600.00	0.00	0.00	0.00	0.00	1,600.00
BUDGETED EXPENDITURES TOTAL		1,600.00	0.00	0.00	0.00	0.00	1,600.00
SUMMARY BY FUND TYPE-EXPENDITURES							
2	CASH FUNDS	1,600.00			0.00		1,600.00
BUDGETED EXPENDITURES TOTAL		1,600.00	0.00	0.00	0.00	0.00	1,600.00
BUDGETED FUND TYPES - REVENUES							
480000 REVENUE - MISCELLANEOUS							
481100	INVESTMENT INCOME		11.76-	23.47-	0.00		23.47
485100	FINES FORFEITS & PENALTI		12,612.69-	12,612.69-	0.00		12,612.69
Major Account 480000 Total		0.00	12,624.45-	12,636.16-	0.00	0.00	12,636.16
BUDGETED REVENUE TOTAL		0.00	12,624.45-	12,636.16-	0.00	0.00	12,636.16
SUMMARY BY FUND TYPE - REVENUE							
2	CASH FUNDS		12,624.45-	12,636.16-	0.00		12,636.16
BUDGETED REVENUE TOTAL		0.00	12,624.45-	12,636.16-	0.00	0.00	12,636.16

Agency036 RACING & GAMING COMMISSION
Program087 CASINO TAX REVENUE
Subprogram000

ACCOUNT CODE DESCRIPTION	BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
BUDGETED FUND TYPES - EXPENDITURES						
590000 GOVERNMENT AID						
599100 OTHER GOVERNMENT AID	20,000,000.00	1,065,021.37	2,100,846.41	10.50		17,899,153.59
Major Account 590000 Total	20,000,000.00	1,065,021.37	2,100,846.41	10.50	0.00	17,899,153.59
BUDGETED EXPENDITURES TOTAL	20,000,000.00	1,065,021.37	2,100,846.41	10.50	0.00	17,899,153.59
SUMMARY BY FUND TYPE-EXPENDITURES						
2 CASH FUNDS	20,000,000.00	1,065,021.37	2,100,846.41	10.50		17,899,153.59
BUDGETED EXPENDITURES TOTAL	20,000,000.00	1,065,021.37	2,100,846.41	10.50	0.00	17,899,153.59
BUDGETED FUND TYPES - REVENUES						
450000 REVENUE - TAXES						
454320 Gaming Tax 25%	20,000,000.00	1,065,021.37-	2,100,846.41-	10.50-		22,100,846.41
Major Account 450000 Total	20,000,000.00	1,065,021.37-	2,100,846.41-	10.50-	0.00	22,100,846.41
BUDGETED REVENUE TOTAL	20,000,000.00	1,065,021.37-	2,100,846.41-	10.50-	0.00	22,100,846.41
SUMMARY BY FUND TYPE - REVENUE						
2 CASH FUNDS	20,000,000.00	1,065,021.37-	2,100,846.41-	10.50-		22,100,846.41
BUDGETED REVENUE TOTAL	20,000,000.00	1,065,021.37-	2,100,846.41-	10.50-	0.00	22,100,846.41

Agency036 RACING & GAMING COMMISSION
Program088 HORSERACING AID
Subprogram000

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
BUDGETED FUND TYPES - EXPENDITURES							
590000 GOVERNMENT AID							
599100	OTHER GOVERNMENT AID	120,000.00	4,971.04	9,960.81	8.30		110,039.19
Major Account 590000 Total		120,000.00	4,971.04	9,960.81	8.30	0.00	110,039.19
BUDGETED EXPENDITURES TOTAL		120,000.00	4,971.04	9,960.81	8.30	0.00	110,039.19
SUMMARY BY FUND TYPE-EXPENDITURES							
2	CASH FUNDS	120,000.00	4,971.04	9,960.81	8.30		110,039.19
BUDGETED EXPENDITURES TOTAL		120,000.00	4,971.04	9,960.81	8.30	0.00	110,039.19
BUDGETED FUND TYPES - REVENUES							
450000 REVENUE - TAXES							
454300	PARI-MUTUEL WAGERING TAX	75,000.00-	4,970.07-	9,959.85-	13.28		65,040.15-
Major Account 450000 Total		75,000.00-	4,970.07-	9,959.85-	13.28	0.00	65,040.15-
480000 REVENUE - MISCELLANEOUS							
481100	INVESTMENT INCOME		29.13-	65.06-	0.00		65.06
Major Account 480000 Total		0.00	29.13-	65.06-	0.00	0.00	65.06
BUDGETED REVENUE TOTAL		75,000.00-	4,999.20-	10,024.91-	13.37	0.00	64,975.09-
SUMMARY BY FUND TYPE - REVENUE							
2	CASH FUNDS	75,000.00-	4,999.20-	10,024.91-	13.37		64,975.09-

STATE OF NEBRASKA
Department of Administrative Services
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Agency 036 RACING & GAMING COMMISSION
Program 088 HORSERACING AID
Subprogram 000

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
BUDGETED REVENUE TOTAL	<u>75,000.00-</u>	<u>4,999.20-</u>	<u>10,024.91-</u>	<u>13.37</u>	<u>0.00</u>	<u>64,975.09-</u>

Fund	Program	Sub-Program	Account Number	Sub-ledger	Doc Number	Tran Date	Tran Type	Batch Type	Payee/Explanation	Batch Number	Posted Code	Month to Date	
23655	087	000	36871000.454320.		633461	08/15/25	RC	RB	July 2025 Gaming Tax	7943811		329,523.24-	
23655	087	000	36871000.454320.		633461	08/15/25	RC	RB	July 2025 Gaming Tax	7943811		223,323.33-	
23655	087	000	36871000.454320.		633461	08/15/25	RC	RB	July 2025 Gaming Tax	7943811		110,631.16-	
23655	087	000	36871000.454320.		633461	08/15/25	RC	RB	July 2025 Gaming Tax	7943811		401,543.64-	
Total for Object			454320	Gaming Tax 25%									1,065,021.37-
23655	087	000	36871000.599100.		58462120	08/14/25	PV	V	LANCASTER COUNTY - COUNTY TREA	7945313		329,523.24	
23655	087	000	36871000.599100.		58462127	08/14/25	PV	V	HALL COUNTY - COUNTY TREASURER	7945313		223,323.33	
23655	087	000	36871000.599100.		58462130	08/14/25	PV	V	PLATTE COUNTY - COUNTY TREASUR	7945313		110,631.16	
23655	087	000	36871000.599100.		58462132	08/14/25	PV	V	DOUGLAS COUNTY - ALL PYMTS - G	7945313		401,543.64	
Total for Object			599100	OTHER GOVERNMENT AID									1,065,021.37
Total for Business Unit		36871000	GAMING TAX REVENUE										

Fund	Program	Sub-Program	Account Number	Sub-ledger	Doc Number	Tran Date	Tran Type	Batch Type	Payee/Explanation	Batch Number	Posted Code	Month to Date			
23620	088	000	36880000.454300.		633698	08/15/25	RC	RB	July 2025 STF	7947086		429.02-			
23620	088	000	36880000.454300.		633698	08/15/25	RC	RB	July 2025 STF	7947086		598.17-			
23620	088	000	36880000.454300.		633698	08/15/25	RC	RB	July 2025 STF	7947086		2,680.92-			
23620	088	000	36880000.454300.		633698	08/15/25	RC	RB	July 2025 STF	7947086		1,261.96-			
Total for Object			454300	PARI-MUTUEL WAGERING TAX										4,970.07-	
23620	088	000	36880000.481100.		26355325	08/31/25	JE	G	OIP July 2025 2.88833%	7947101		29.13-			
Total for Object			481100	INVESTMENT INCOME										29.13-	
23620	088	000	36880000.599100.		58464545	08/14/25	PV	V	COLUMBUS EXPOSITION & RACING I	7946002		1,202.67			
23620	088	000	36880000.599100.		58464551	08/14/25	PV	V	SOUTH SIOUX CITY RACING & EVEN	7946002		80.18			
23620	088	000	36880000.599100.		58464556	08/14/25	PV	V	FONNER PARK	7946002		2,485.52			
23620	088	000	36880000.599100.		58464562	08/14/25	PV	V	LEGACY DOWNS	7946002		1,202.67			
Total for Object			599100	OTHER GOVERNMENT AID										4,971.04	
Total for Business Unit		36880000	EXOTIC WAGERING TRACK DIST												28.16-

Agency	036	RACING & GAMING COMMISSION
Division	000	AGENCY DEFINED DIVISION
Grant		

STATE OF NEBRASKA
MTD General Ledger Detail
All Objects
As of 08/31/25

[illegible]

Fund	Program	Sub-Program	Account Number	Sub-ledger	Doc Number	Tran Date	Tran Type	Batch Type	Payee/Explanation	Batch Number	Posted Code	Month to Date
23651	081	100	36520000.481100.		26355325	08/31/25	JE	G	OIP July 2025 2.88833%	7947101		11.76-
Total for Object			481100	INVESTMENT INCOME								11.76-
23651	081	100	36520000.485100.		633472	08/14/25	RC	RB	LICENSE FEES	7945590		560.00-
23651	081	100	36520000.485100.		633472	08/14/25	RC	RB	LICENSE FEES	7945590		220.00-
23651	081	100	36520000.485100.		633472	08/14/25	RC	RB	LICENSE FEES	7945590		3,000.00-
23651	081	100	36520000.485100.		633700	08/14/25	RC	RB	LICENSE FEES	7946163		60.00-
23651	081	100	36520000.485100.		633700	08/14/25	RC	RB	LICENSE FEES	7946163		1,160.00-
23651	081	100	36520000.485100.		633700	08/14/25	RC	RB	LICENSE FEES	7946163		1,050.00-
23651	081	100	36520000.485100.		633700	08/14/25	RC	RB	LICENSE FEES	7946163		100.00-
23651	081	100	36520000.485100.		634387	08/18/25	RC	RB	LICENSE FEES	7949466		522.00-
23651	081	100	36520000.485100.		634387	08/18/25	RC	RB	LICENSE FEES	7949466		445.00-
23651	081	100	36520000.485100.		634387	08/18/25	RC	RB	LICENSE FEES	7949466		845.50-
23651	081	100	36520000.485100.		634387	08/18/25	RC	RB	LICENSE FEES	7949466		262.31-
23651	081	100	36520000.485100.		634387	08/18/25	RC	RB	LICENSE FEES	7949466		371.00-
23651	081	100	36520000.485100.		634387	08/18/25	RC	RB	LICENSE FEES	7949466		1,453.00-
23651	081	100	36520000.485100.		634387	08/18/25	RC	RB	LICENSE FEES	7949466		443.88-
23651	081	100	36520000.485100.		634387	08/18/25	RC	RB	LICENSE FEES	7949466		500.00-
23651	081	100	36520000.485100.		634387	08/18/25	RC	RB	LICENSE FEES	7949466		1,620.00-
Total for Object			485100	FINES FORFEITS & PENALTI								12,612.69-
Total for Business Unit			36520000	SELF EXCLUSION WINNINGS								12,624.45-

Fund	Program	Sub-Program	Account Number	Sub-ledger	Doc Number	Tran Date	Tran Type	Batch Type	Payee/Explanation	Batch Number	Posted Code	Month to Date	
23650	081	010	36811000.474100.		631871	08/01/25	RC	RB	LICENSE FEES	7931237		25.00-	
23650	081	010	36811000.474100.		631868	08/01/25	RC	RB	LICENSE FEES	7931312		1,600.00-	
23650	081	010	36811000.474100.		631868	08/01/25	RC	RB	LICENSE FEES	7931312		10,900.00-	
23650	081	010	36811000.474100.		631868	08/01/25	RC	RB	LICENSE FEES	7931312		50.00-	
23650	081	010	36811000.474100.		632311	08/05/25	RC	RB	LICENSE FEES	7935225		900.00-	
23650	081	010	36811000.474100.		632311	08/05/25	RC	RB	LICENSE FEES	7935225		100.00-	
23650	081	010	36811000.474100.		632311	08/05/25	RC	RB	LICENSE FEES	7935225		8,775.00-	
23650	081	010	36811000.474100.		632311	08/05/25	RC	RB	LICENSE FEES	7935225		1,000.00-	
23650	081	010	36811000.474100.		632311	08/05/25	RC	RB	LICENSE FEES	7935225		325.00-	
23650	081	010	36811000.474100.		632311	08/05/25	RC	RB	LICENSE FEES	7935225		1,620.00-	
23650	081	010	36811000.474100.		632533	08/07/25	RC	RB	LICENSE FEES	7938444		1,075.00-	
23650	081	010	36811000.474100.		632915	08/11/25	RC	RB	LICENSE FEES	7940944		50.00-	
23650	081	010	36811000.474100.		632915	08/11/25	RC	RB	LICENSE FEES	7940944		1,000.00-	
23650	081	010	36811000.474100.		633471	08/14/25	RC	RB	LICENSE FEES	7945457		1,050.00-	
23650	081	010	36811000.474100.		633471	08/14/25	RC	RB	LICENSE FEES	7945457		13,600.00-	
23650	081	010	36811000.474100.		633471	08/14/25	RC	RB	LICENSE FEES	7945457		2,175.00-	
23650	081	010	36811000.474100.		633471	08/14/25	RC	RB	LICENSE FEES	7945457		1,025.00-	
23650	081	010	36811000.474100.		633471	08/14/25	RC	RB	LICENSE FEES	7945457		1,450.00-	
23650	081	010	36811000.474100.		633704	08/15/25	RC	RB	LICENSE FEES	7947335		175.00-	
23650	081	010	36811000.474100.		633704	08/15/25	RC	RB	LICENSE FEES	7947335		150.00-	
23650	081	010	36811000.474100.		633704	08/15/25	RC	RB	LICENSE FEES	7947335		50.00-	
23650	081	010	36811000.474100.		633704	08/15/25	RC	RB	LICENSE FEES	7947335		50.00-	
23650	081	010	36811000.474100.		633704	08/15/25	RC	RB	LICENSE FEES	7947335		50.00-	
23650	081	010	36811000.474100.		634142	08/18/25	RC	RB	LICENSE FEES	7948999		50.00-	
23650	081	010	36811000.474100.		634142	08/18/25	RC	RB	LICENSE FEES	7948999		75.00-	
23650	081	010	36811000.474100.		634142	08/18/25	RC	RB	LICENSE FEES	7948999		9,000.00-	
23650	081	010	36811000.474100.		634637	08/19/25	RC	RB	LICENSE FEES	7951125		2,240.50-	
23650	081	010	36811000.474100.		634637	08/19/25	RC	RB	LICENSE FEES	7951125		500.00-	
23650	081	010	36811000.474100.		634827	08/20/25	RC	RB	LICENSE FEES	7953200		50.00-	
23650	081	010	36811000.474100.		635774	08/26/25	RC	RB	GAMING LICENSE FEES	7959708		53,225.00-	
23650	081	010	36811000.474100.		635774	08/26/25	RC	RB	GAMING LICENSE FEES	7959708		350.00-	
23650	081	010	36811000.474100.		635774	08/26/25	RC	RB	GAMING LICENSE FEES	7959708		1,000.00-	
23650	081	010	36811000.474100.		635774	08/26/25	RC	RB	GAMING LICENSE FEES	7959708		1,325.00-	
23650	081	010	36811000.474100.		635774	08/26/25	RC	RB	GAMING LICENSE FEES	7959708		2,125.00-	
23650	081	010	36811000.474100.		635775	08/27/25	RC	RB	GAMING LICENSE FEES	7961050		100.00-	
23650	081	010	36811000.474100.		635775	08/27/25	RC	RB	GAMING LICENSE FEES	7961050		50.00-	
23650	081	010	36811000.474100.		635775	08/27/25	RC	RB	GAMING LICENSE FEES	7961050		225.00-	
Total for Object			474100	GENERAL BUSINESS FEES									117,510.50-

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23650	081	010	36811000.474101.		631864	08/01/25	RC	RB	LICENSE FEES	7930655		1,000,000.00-
Total for Object			474101 Annual Operator FEES									1,000,000.00-
23650	081	010	36811000.511100.		3190986	08/06/25	T2	7	PAYROLL LABOR DISTRIBUTION	7925015		15,817.02
23650	081	010	36811000.511100.		3191226	08/20/25	T2	7	PAYROLL LABOR DISTRIBUTION	7941604		21,868.00
Total for Object			511100 PERMANENT SALARIES-WAGES									37,685.02
23650	081	010	36811000.512100.		3190986	08/06/25	T2	7	PAYROLL LABOR DISTRIBUTION	7925015		4,931.39
23650	081	010	36811000.512100.		3191226	08/20/25	T2	7	PAYROLL LABOR DISTRIBUTION	7941604		148.38
Total for Object			512100 VACATION LEAVE EXPENSE									5,079.77
23650	081	010	36811000.512200.		3190986	08/06/25	T2	7	PAYROLL LABOR DISTRIBUTION	7925015		326.19
23650	081	010	36811000.512200.		3191226	08/20/25	T2	7	PAYROLL LABOR DISTRIBUTION	7941604		756.98
Total for Object			512200 SICK LEAVE EXPENSE									1,083.17
23650	081	010	36811000.512500.		3190986	08/06/25	T2	7	PAYROLL LABOR DISTRIBUTION	7925015		284.06
Total for Object			512500 FUNERAL LEAVE EXPENSE									284.06
23650	081	010	36811000.515100.		3190987	08/06/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7925015		1,558.71
23650	081	010	36811000.515100.		3191227	08/20/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7941604		1,664.65
Total for Object			515100 RETIREMENT PLANS EXPENSE									3,223.36
23650	081	010	36811000.515200.		3190987	08/06/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7925015		1,532.70
23650	081	010	36811000.515200.		3191227	08/20/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7941604		1,640.90
Total for Object			515200 FICA EXPENSE									3,173.60
23650	081	010	36811000.515500.		3190987	08/06/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7925015		4,403.52
23650	081	010	36811000.515500.		3191227	08/20/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7941604		4,403.52
Total for Object			515500 HEALTH INSURANCE EXPENSE									8,807.04
23650	081	010	36811000.516500.		58410478	08/01/25	PV	V	AS - RISK MANAGEMENT DIVISION	7930588		2,687.10
Total for Object			516500 WORKERS COMP PREMIUMS									2,687.10
23650	081	010	36811000.521100.		26296066	08/15/25	JE	G	Postage 20250701 - 20250711	7935901		2.66
23650	081	010	36811000.521100.		26337520	08/13/25	JE	G	POSTAGE DUE JUL 2025	7944496		1.70
23650	081	010	36811000.521100.		26344809	08/15/25	JE	G	Postage 20250712 - 20250731	7944894		4.31
Total for Object			521100 POSTAGE EXPENSE									8.67
23650	081	010	36811000.521400.		58504117	08/22/25	PV	V	AS - OCIO - IMSERVICES	7956724		1,062.50

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Total for Object			521400	CIO CHARGES								1,062.50
23650	081	010	36811000.521410.		58504117	08/22/25	PV	V	AS - OCIO - IMSERVICES	7956724		372.00
Total for Object			521410	OCIO - EQUIP LEASING								372.00
23650	081	010	36811000.521441.		58507906	08/25/25	PV	V	AS - OCIO - COMMUNICATIONS	7957177		724.46
Total for Object			521441	OCIO - COMMUNICATIONS								724.46
23650	081	010	36811000.521500.		26110914	08/08/25	J9	G	COPY SERVICES APR-JUN 2025	7905263		1,524.46
Total for Object			521500	PUBLICATION & PRINT EXP								1,524.46
23650	081	010	36811000.522200.		58421798	08/04/25	PV	V	POLICE OFFICERS ASSOCIATION OF	7933535		200.00
Total for Object			522200	CONFERENCE REGISTRATION								200.00
23650	081	010	36811000.524600.		26244966	08/07/25	JE	G	RENT & LB530 AUG 2025 - OTHER	7926140		20,152.02
Total for Object			524600	RENT EXPENSE-BUILDINGS								20,152.02
23650	081	010	36811000.531100.		26280407	08/04/25	J1	G	PURCHASE CARD TRANSACTION	7932817		9.99
23650	081	010	36811000.531100.		26280407	08/04/25	J1	G	PURCHASE CARD TRANSACTION	7932817		12.59
Total for Object			531100	OFFICE SUPPLIES EXPENSE								22.58
23650	081	010	36811000.532100.		26314513	08/08/25	JE	G	FURNITURE PRE-AUCTION AUG 2025	7939498		60.00
Total for Object			532100	NON-CAPITALIZED EQUIP PU								60.00
23650	081	010	36811000.534900.		58420194	08/04/25	PV	V	CULLIGAN OF LINCOLN - PURCHASI	7931843		92.50
Total for Object			534900	MISCELLANEOUS SUP EXP								92.50
23650	081	010	36811000.539500.		58420641	08/04/25	PC	V	Purchase Card Offset	7932362		4,035.58
23650	081	010	36811000.539500.		58420641	08/04/25	PC	V	Purchase Card Offset	7932362		3,512.08
23650	081	010	36811000.539500.		26280407	08/04/25	J1	G	PURCHASE CARD TRANSACTION	7932817		4,035.58-
23650	081	010	36811000.539500.		26280408	08/04/25	J1	G	PURCHASE CARD TRANSACTION	7932817		3,512.08-
Total for Object			539500	PURCHASING CARD SUSPENSE								
23650	081	010	36811000.541100.		2237975	08/05/25	OV	O	DUESSEL, MAHER	7935146		12,000.00
23650	081	010	36811000.541100.		2237975	08/05/25	OV	O	DUESSEL, MAHER	7935146		12,000.00
23650	081	010	36811000.541100.		2237975	08/05/25	OV	O	DUESSEL, MAHER	7935146		8,000.00
Total for Object			541100	ACCTG & AUDITING SERVICES								32,000.00
23650	081	010	36811000.542100.		58498885	08/20/25	PV	V	AS - PERSONNEL DIVISION	7953667		1,229.83

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23650	081	020	36812000.511100.		3190986	08/06/25	T2	7	PAYROLL LABOR DISTRIBUTION	7925015		20,212.36
23650	081	020	36812000.511100.		3191226	08/20/25	T2	7	PAYROLL LABOR DISTRIBUTION	7941604		19,774.94
Total for Object			511100	PERMANENT SALARIES-WAGES								39,987.30
23650	081	020	36812000.512100.		3190986	08/06/25	T2	7	PAYROLL LABOR DISTRIBUTION	7925015		458.30
23650	081	020	36812000.512100.		3191226	08/20/25	T2	7	PAYROLL LABOR DISTRIBUTION	7941604		1,766.08
Total for Object			512100	VACATION LEAVE EXPENSE								2,224.38
23650	081	020	36812000.512200.		3190986	08/06/25	T2	7	PAYROLL LABOR DISTRIBUTION	7925015		603.90
23650	081	020	36812000.512200.		3191226	08/20/25	T2	7	PAYROLL LABOR DISTRIBUTION	7941604		664.74
Total for Object			512200	SICK LEAVE EXPENSE								1,268.64
23650	081	020	36812000.515100.		3190987	08/06/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7925015		1,593.03
23650	081	020	36812000.515100.		3191227	08/20/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7941604		1,662.76
Total for Object			515100	RETIREMENT PLANS EXPENSE								3,255.79
23650	081	020	36812000.515200.		3190987	08/06/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7925015		1,591.60
23650	081	020	36812000.515200.		3191227	08/20/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7941604		1,662.82
Total for Object			515200	FICA EXPENSE								3,254.42
23650	081	020	36812000.515500.		3190987	08/06/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7925015		3,254.33
23650	081	020	36812000.515500.		3191227	08/20/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7941604		3,254.33
Total for Object			515500	HEALTH INSURANCE EXPENSE								6,508.66
23650	081	020	36812000.516500.		58410478	08/01/25	PV	V	AS - RISK MANAGEMENT DIVISION	7930588		2,687.10
Total for Object			516500	WORKERS COMP PREMIUMS								2,687.10
23650	081	020	36812000.521400.		58504117	08/22/25	PV	V	AS - OCIO - IMSERVICES	7956724		1,092.00
Total for Object			521400	CIO CHARGES								1,092.00
23650	081	020	36812000.521410.		58504117	08/22/25	PV	V	AS - OCIO - IMSERVICES	7956724		396.00
Total for Object			521410	OCIO - EQUIP LEASING								396.00
23650	081	020	36812000.521441.		58507906	08/25/25	PV	V	AS - OCIO - COMMUNICATIONS	7957177		701.15
Total for Object			521441	OCIO - COMMUNICATIONS								701.15
23650	081	020	36812000.522600.		2237984	08/05/25	OV	O	ONE SOURCE THE BACKGROUND CHEC	7935146		25.00
Total for Object			522600	JOB APPLICANT EXPENSE								25.00

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23650	081	020	36812000.571100.		26280407	08/04/25	J1	G	PURCHASE CARD TRANSACTION	7932817		892.08
23650	081	020	36812000.571100.		26280408	08/04/25	J1	G	PURCHASE CARD TRANSACTION	7932817		1,565.79
23650	081	020	36812000.571100.		26280408	08/04/25	J1	G	PURCHASE CARD TRANSACTION	7932817		690.19
23650	081	020	36812000.571100.		26280408	08/04/25	J1	G	PURCHASE CARD TRANSACTION	7932817		498.98-
23650	081	020	36812000.571100.		58492771	08/20/25	PV	V	VOGT, KRISTEN	7951574		595.08
23650	081	020	36812000.571100.		58492771	08/20/25	PV	V	VOGT, KRISTEN	7951574		595.08
Total for Object			571100	LODGING								3,839.24
23650	081	020	36812000.571800.		58472570	08/18/25	PV	V	DIMAS GARCIA, INRI B	7949221		214.20
23650	081	020	36812000.571800.		58472610	08/18/25	PV	V	SKALBERG, KALLIE R	7949262		180.60
23650	081	020	36812000.571800.		58498878	08/21/25	PV	V	CORUM, CHASMIN	7953658		172.20
23650	081	020	36812000.571800.		58508587	08/25/25	PV	V	VOGT, KRISTEN	7957639		172.20
23650	081	020	36812000.571800.		58544740	08/26/25	PV	V	FRAZIER, RONALD J	7958804		350.00
Total for Object			571800	MEALS - TRAVEL STATUS								1,089.20
23650	081	020	36812000.573100.		58521347	08/26/25	PV	V	AS - TRANSPORTATION SERVICES B	7958727		1,242.07
Total for Object			573100	STATE-OWNED TRANSPORT								1,242.07
23650	081	020	36812000.574500.		58508587	08/25/25	PV	V	VOGT, KRISTEN	7957639		390.60
23650	081	020	36812000.574500.		58544740	08/26/25	PV	V	FRAZIER, RONALD J	7958804		274.40
Total for Object			574500	PERSONAL VEHICLE MILEAGE								665.00
Total for Business Unit		36812000	GAMING COMPLIANCE									68,235.95

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23650	081	030	36813000.511100.		3190986	08/06/25	T2	7	PAYROLL LABOR DISTRIBUTION	7925015		15,624.14
23650	081	030	36813000.511100.		3191226	08/20/25	T2	7	PAYROLL LABOR DISTRIBUTION	7941604		17,787.09
Total for Object			511100 PERMANENT SALARIES-WAGES									33,411.23
23650	081	030	36813000.511800.		3191226	08/20/25	T2	7	PAYROLL LABOR DISTRIBUTION	7941604		463.95
Total for Object			511800 COMPENSATORY TIME PAID									463.95
23650	081	030	36813000.511900.		3190987	08/06/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7925015		140.00-
Total for Object			511900 SUPPLEMENTAL									140.00-
23650	081	030	36813000.512100.		3190986	08/06/25	T2	7	PAYROLL LABOR DISTRIBUTION	7925015		689.74
23650	081	030	36813000.512100.		3191226	08/20/25	T2	7	PAYROLL LABOR DISTRIBUTION	7941604		1,025.67
Total for Object			512100 VACATION LEAVE EXPENSE									1,715.41
23650	081	030	36813000.512200.		3190986	08/06/25	T2	7	PAYROLL LABOR DISTRIBUTION	7925015		530.22
Total for Object			512200 SICK LEAVE EXPENSE									530.22
23650	081	030	36813000.515100.		3190987	08/06/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7925015		1,261.20
23650	081	030	36813000.515100.		3191227	08/20/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7941604		1,443.39
Total for Object			515100 RETIREMENT PLANS EXPENSE									2,704.59
23650	081	030	36813000.515200.		3190987	08/06/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7925015		1,204.57
23650	081	030	36813000.515200.		3191227	08/20/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7941604		1,352.03
Total for Object			515200 FICA EXPENSE									2,556.60
23650	081	030	36813000.515400.		3190987	08/06/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7925015		8.40-
Total for Object			515400 LIFE & ACCIDENT INS EXP									8.40-
23650	081	030	36813000.515500.		3190987	08/06/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7925015		3,509.44
23650	081	030	36813000.515500.		3191227	08/20/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7941604		6,155.15
Total for Object			515500 HEALTH INSURANCE EXPENSE									9,664.59
23650	081	030	36813000.516500.		58410478	08/01/25	PV	V	AS - RISK MANAGEMENT DIVISION	7930588		2,303.28
Total for Object			516500 WORKERS COMP PREMIUMS									2,303.28
23650	081	030	36813000.521400.		58504117	08/22/25	PV	V	AS - OCIO - IMSERVICES	7956724		730.00
Total for Object			521400 CIO CHARGES									730.00
23650	081	030	36813000.521410.		58504117	08/22/25	PV	V	AS - OCIO - IMSERVICES	7956724		231.00

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Total for Object			521410	OCIO - EQUIP LEASING								231.00
23650	081	030	36813000.521411.		58504117	08/22/25	PV	V	AS - OCIO - IMSERVICES	7956724		528.00
Total for Object			521411	OCIO - PUBLIC SAFETY COMM								528.00
23650	081	030	36813000.521441.		58507906	08/25/25	PV	V	AS - OCIO - COMMUNICATIONS	7957177		397.76
Total for Object			521441	OCIO - COMMUNICATIONS								397.76
23650	081	030	36813000.522100.		58435570	08/07/25	PV	V	POLICE OFFICERS ASSOCIATION OF	7937414		30.00
Total for Object			522100	DUES & SUBSCRIPTION EXP								30.00
23650	081	030	36813000.522200.		58421798	08/04/25	PV	V	POLICE OFFICERS ASSOCIATION OF	7933535		600.00
Total for Object			522200	CONFERENCE REGISTRATION								600.00
23650	081	030	36813000.555510.		2237980	08/05/25	OV	O	TRANSUNION RISK & ALTERNATIVE	7935146		1,045.00
Total for Object			555510	SAAS SUBSCRIPTION FEES								1,045.00
23650	081	030	36813000.571100.		26280407	08/04/25	J1	G	PURCHASE CARD TRANSACTION	7932817		125.66
23650	081	030	36813000.571100.		26280408	08/04/25	J1	G	PURCHASE CARD TRANSACTION	7932817		549.60
23650	081	030	36813000.571100.		26280408	08/04/25	J1	G	PURCHASE CARD TRANSACTION	7932817		140.59
Total for Object			571100	LODGING								815.85
23650	081	030	36813000.571800.		58507864	08/25/25	PV	V	HOLLOWAY, KIRBY L	7957153		135.80
23650	081	030	36813000.571800.		58508154	08/25/25	PV	V	HOLLOWAY, KIRBY L	7957296		99.40
23650	081	030	36813000.571800.		58508164	08/25/25	PV	V	KOSIBA, RONALD R	7957321		99.40
23650	081	030	36813000.571800.		58569475	08/28/25	PV	V	SALINAS CASTILLO, SAUL E	7962904		180.60
Total for Object			571800	MEALS - TRAVEL STATUS								515.20
23650	081	030	36813000.573100.		58521347	08/26/25	PV	V	AS - TRANSPORTATION SERVICES B	7958727		244.94
Total for Object			573100	STATE-OWNED TRANSPORT								244.94
Total for Business Unit			36813000	GAMING ENFORCEMENT								58,339.22

Fund	Program	Sub-Program	Account Number	Sub-ledger	Doc Number	Tran Date	Tran Type	Batch Type	Payee/Explanation	Batch Number	Posted Code	Month to Date
23650	081	040	36814000.511100.		3190986	08/06/25	T2	7	PAYROLL LABOR DISTRIBUTION	7925015		3,394.41
23650	081	040	36814000.511100.		3191226	08/20/25	T2	7	PAYROLL LABOR DISTRIBUTION	7941604		3,050.90
Total for Object			511100	PERMANENT SALARIES-WAGES								6,445.31
23650	081	040	36814000.512100.		3190986	08/06/25	T2	7	PAYROLL LABOR DISTRIBUTION	7925015		1,220.36
Total for Object			512100	VACATION LEAVE EXPENSE								1,220.36
23650	081	040	36814000.515100.		3190987	08/06/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7925015		345.56
23650	081	040	36814000.515100.		3191227	08/20/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7941604		228.45
Total for Object			515100	RETIREMENT PLANS EXPENSE								574.01
23650	081	040	36814000.515200.		3190987	08/06/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7925015		346.23
23650	081	040	36814000.515200.		3191227	08/20/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7941604		226.59
Total for Object			515200	FICA EXPENSE								572.82
23650	081	040	36814000.515500.		3190987	08/06/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7925015		247.72
23650	081	040	36814000.515500.		3191227	08/20/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7941604		247.72
Total for Object			515500	HEALTH INSURANCE EXPENSE								495.44
23650	081	040	36814000.516500.		58410478	08/01/25	PV	V	AS - RISK MANAGEMENT DIVISION	7930588		383.88
Total for Object			516500	WORKERS COMP PREMIUMS								383.88
23650	081	040	36814000.521400.		58504117	08/22/25	PV	V	AS - OCIO - IMSERVICES	7956724		600.55
Total for Object			521400	CIO CHARGES								600.55
23650	081	040	36814000.521402.		58507906	08/25/25	PV	V	AS - OCIO - COMMUNICATIONS	7957177		411.56
Total for Object			521402	OCIO - NETWORK								411.56
23650	081	040	36814000.521410.		58504117	08/22/25	PV	V	AS - OCIO - IMSERVICES	7956724		99.00
Total for Object			521410	OCIO - EQUIP LEASING								99.00
23650	081	040	36814000.521431.		58504117	08/22/25	PV	V	AS - OCIO - IMSERVICES	7956724		76.00
Total for Object			521431	OCIO - SOFTWARE RENEWAL								76.00
23650	081	040	36814000.521441.		58507906	08/25/25	PV	V	AS - OCIO - COMMUNICATIONS	7957177		197.98
Total for Object			521441	OCIO - COMMUNICATIONS								197.98
23650	081	040	36814000.573100.		58521347	08/26/25	PV	V	AS - TRANSPORTATION SERVICES B	7958727		86.21
Total for Object			573100	STATE-OWNED TRANSPORT								86.21

Fund	Program	Sub-Program	Account Number	Sub-ledger	Doc Number	Tran Date	Tran Type	Batch Type	Payee/Explanation	Batch Number	Posted Code	Month to Date
23650	081	050	36815000.511100.		3190986	08/06/25	T2	7	PAYROLL LABOR DISTRIBUTION	7925015		3,644.77
23650	081	050	36815000.511100.		3191226	08/20/25	T2	7	PAYROLL LABOR DISTRIBUTION	7941604		3,586.74
Total for Object			511100	PERMANENT SALARIES-WAGES								7,231.51
23650	081	050	36815000.512100.		3190986	08/06/25	T2	7	PAYROLL LABOR DISTRIBUTION	7925015		71.82
23650	081	050	36815000.512100.		3191226	08/20/25	T2	7	PAYROLL LABOR DISTRIBUTION	7941604		318.11
Total for Object			512100	VACATION LEAVE EXPENSE								389.93
23650	081	050	36815000.512200.		3190986	08/06/25	T2	7	PAYROLL LABOR DISTRIBUTION	7925015		314.20
23650	081	050	36815000.512200.		3191226	08/20/25	T2	7	PAYROLL LABOR DISTRIBUTION	7941604		712.55
Total for Object			512200	SICK LEAVE EXPENSE								1,026.75
23650	081	050	36815000.515100.		3190987	08/06/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7925015		301.82
23650	081	050	36815000.515100.		3191227	08/20/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7941604		345.75
Total for Object			515100	RETIREMENT PLANS EXPENSE								647.57
23650	081	050	36815000.515200.		3190987	08/06/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7925015		270.10
23650	081	050	36815000.515200.		3191227	08/20/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7941604		303.47
Total for Object			515200	FICA EXPENSE								573.57
23650	081	050	36815000.515500.		3190987	08/06/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7925015		1,250.09
23650	081	050	36815000.515500.		3191227	08/20/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7941604		1,574.83
Total for Object			515500	HEALTH INSURANCE EXPENSE								2,824.92
23650	081	050	36815000.516500.		58410478	08/01/25	PV	V	AS - RISK MANAGEMENT DIVISION	7930588		1,151.64
Total for Object			516500	WORKERS COMP PREMIUMS								1,151.64
23650	081	050	36815000.521400.		58504117	08/22/25	PV	V	AS - OCIO - IMSERVICES	7956724		588.00
Total for Object			521400	CIO CHARGES								588.00
23650	081	050	36815000.521410.		58504117	08/22/25	PV	V	AS - OCIO - IMSERVICES	7956724		186.00
Total for Object			521410	OCIO - EQUIP LEASING								186.00
23650	081	050	36815000.521441.		58507906	08/25/25	PV	V	AS - OCIO - COMMUNICATIONS	7957177		288.70
Total for Object			521441	OCIO - COMMUNICATIONS								288.70
23650	081	050	36815000.522600.		2237984	08/05/25	OV	O	ONE SOURCE THE BACKGROUND CHEC	7935146		25.00
23650	081	050	36815000.522600.		58426388	08/05/25	PV	V	NEBRASKA STATE PATROL	7935148		45.25
Total for Object			522600	JOB APPLICANT EXPENSE								70.25

Agency	036	RACING & GAMING COMMISSION
Division	000	AGENCY DEFINED DIVISION
Grant		

STATE OF NEBRASKA
MTD General Ledger Detail
All Objects
As of 08/31/25

[illegible]

Agency	036	RACING & GAMING COMMISSION
Division	000	AGENCY DEFINED DIVISION
Grant		

STATE OF NEBRASKA
MTD General Ledger Detail
All Objects
As of 08/31/25

[illegible]

Fund	Program	Sub-Program	Account Number	Sub-ledger	Doc Number	Tran Date	Tran Type	Batch Type	Payee/Explanation	Batch Number	Posted Code	Month to Date	
23610	074	000	36100000.454300.		633698	08/15/25	RC	RB	July 2025 STF	7947086		6,886.95-	
23610	074	000	36100000.454300.		633698	08/15/25	RC	RB	July 2025 STF	7947086		7,837.17-	
23610	074	000	36100000.454300.		633698	08/15/25	RC	RB	July 2025 STF	7947086		36,097.37-	
23610	074	000	36100000.454300.		633698	08/15/25	RC	RB	July 2025 STF	7947086		18,809.22-	
Total for Object			454300	PARI-MUTUEL WAGERING TAX									69,630.71-
23610	074	000	36100000.474100.		631871	08/01/25	RC	RB	LICENSE FEES	7931237		1,080.00-	
23610	074	000	36100000.474100.		631872	08/04/25	RC	RB	LICENSE FEES	7931795		30.00-	
23610	074	000	36100000.474100.		631872	08/04/25	RC	RB	LICENSE FEES	7931795		30.00-	
23610	074	000	36100000.474100.		632477	08/07/25	RC	RB	LICENSE FEES	7937825		50.00-	
23610	074	000	36100000.474100.		26329751	08/12/25	JT	G	TylerTech ach & cc 8/7/25	7942231		145.00-	
23610	074	000	36100000.474100.		633469	08/14/25	RC	RB	LICENSE FEES	7945190		65.00-	
23610	074	000	36100000.474100.		633469	08/14/25	RC	RB	LICENSE FEES	7945190		75.00-	
23610	074	000	36100000.474100.		633470	08/14/25	RC	RB	LICENSE FEES	7945196		25.00-	
23610	074	000	36100000.474100.		633470	08/14/25	RC	RB	LICENSE FEES	7945196		145.00-	
23610	074	000	36100000.474100.		633470	08/14/25	RC	RB	LICENSE FEES	7945196		145.00-	
23610	074	000	36100000.474100.		633471	08/14/25	RC	RB	LICENSE FEES	7945457		140.50-	
23610	074	000	36100000.474100.		633705	08/15/25	RC	RB	License Fees	7946736		75.00-	
23610	074	000	36100000.474100.		633698	08/15/25	RC	RB	July 2025 STF	7947086		200.50-	
23610	074	000	36100000.474100.		634154	08/15/25	RC	RB	LICENSE FEES	7947788		75.00-	
23610	074	000	36100000.474100.		634154	08/15/25	RC	RB	LICENSE FEES	7947788		75.00-	
23610	074	000	36100000.474100.		634154	08/15/25	RC	RB	LICENSE FEES	7947788		85.00-	
23610	074	000	36100000.474100.		26375306	08/19/25	JT	G	TylerTech ach & cc 8/15-8/17	7950046		205.00-	
23610	074	000	36100000.474100.		26375306	08/19/25	JT	G	TylerTech ach & cc 8/15-8/17	7950046		225.00-	
23610	074	000	36100000.474100.		634638	08/19/25	RC	RB	LICENSE FEES	7951132		45.00-	
23610	074	000	36100000.474100.		26392181	08/20/25	JT	G	TylerTech ach & cc 8/18/25	7951733		120.00-	
23610	074	000	36100000.474100.		26392181	08/20/25	JT	G	TylerTech ach & cc 8/18/25	7951733		225.00-	
23610	074	000	36100000.474100.		26399183	08/21/25	JT	G	TylerTech ach & cc 8/19/25	7953797		655.00-	
23610	074	000	36100000.474100.		26399183	08/21/25	JT	G	TylerTech ach & cc 8/19/25	7953797		630.00-	
23610	074	000	36100000.474100.		635015	08/21/25	RC	RB	LICENSE FEES RACING	7954830		50.00-	
23610	074	000	36100000.474100.		635015	08/21/25	RC	RB	LICENSE FEES RACING	7954830		50.00-	
23610	074	000	36100000.474100.		26410284	08/22/25	JE	G	D#26271884 GL08.01.25 CHNG BU	7956441		95.00	
23610	074	000	36100000.474100.		26417454	08/25/25	JT	G	TylerTech ach & cc 8/21/25	7957354		80.00-	
23610	074	000	36100000.474100.		26426085	08/26/25	JT	G	TylerTech ach & cc 8/22-8/24	7958897		85.00-	
Total for Object			474100	GENERAL BUSINESS FEES									4,716.00-
23610	074	000	36100000.481100.		26355325	08/31/25	JE	G	OIP July 2025 2.88833%	7947101		1,574.01-	
Total for Object			481100	INVESTMENT INCOME									1,574.01-

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Fund	Program	Sub-Program	Account Number	Sub-ledger	Doc Number	Tran Date	Tran Type	Batch Type	Payee/Explanation	Batch Number	Posted Code	Month to Date
Total for Agency		036	RACING & GAMING COMMISSION									912,188.78-

	FY25/26 Budget	Actual 8/31/2025	Time Elapse 16.99%
Racing Fund 23610 (074)			
PSL	139,565.00	26,640.72	19.09%
Benefits	23,711.00	9,372.44	39.53%
Operation	277,482.00	60,748.05	21.89%
Travel	82,000.00	22,069.85	26.91%
Capital Outlay		-	0.00%
Total Expenses	522,758.00	118,831.06	22.73%
Pari Mutuel tax-454300	600,000.00	141,104.13	23.52%
License Fees - 474100	45,000.00	7,111.00	15.80%
Racing days fee - 474101	6,700.00		
Misc reimburse - 474102			
Lab test reimburse - 474103	500.00	440.00	
Investment Income-481100	-	3,156.52	
Total Revenue	652,200.00	151,811.65	23.28%

Fund Summary	23610
General Cash	670,420.08
Liabilities	9,143.00
Cash balance	661,277.08

	FY25/26 Budget	Actual 8/31/2025	Time Elapse 16.99%
Administration			
PSL	712,175.00	85,908.85	12.06%
Benefits	279,876.00	32,827.87	11.73%
Operation	685,690.00	136,538.27	19.91%
Travel	32,500.00	6,019.09	18.52%
Capital Outlay	-	-	0.00%
Total Expenses	1,710,241.00	261,294.08	15.28%
Business Fees	700,000.00	249,335.50	35.62%
Annual fee	5,000,000.00	2,000,000.00	40.00%
Investment Income	-	-	
Reim Non Govt	1,000.00	-	0.00%
Surplus Sales	-	-	
Total Revenue	5,701,000.00	2,249,335.50	39.46%
Compliance			
PSL	889,265.00	84,324.77	9.48%
Benefits	411,302.00	27,684.22	6.73%
Operation	43,500.00	5,797.79	13.33%
Travel	36,000.00	11,830.45	32.86%
Capital Outlay	-	-	0.00%
Total Expenses	1,380,067.00	129,637.23	9.39%
Enforcement			
PSL	782,600.00	68,288.85	8.73%
Benefits	411,266.00	32,321.58	7.86%
Operation	81,800.00	6,524.81	7.98%
Travel	47,000.00	2,959.02	6.30%
Capital Outlay	3,000.00	-	0.00%
Total Expenses	1,325,666.00	110,094.26	8.30%
IT			
PSL	152,150.00	12,829.84	8.43%
Benefits	29,340.00	3,302.33	11.26%
Operation	269,100.00	2,903.97	1.08%
Travel	7,500.00	258.48	3.45%
Capital Outlay	-	-	0.00%
Total Expenses	458,090.00	19,294.62	4.21%
Licensing			
PSL	241,800.00	16,722.13	6.92%
Benefits	138,890.00	9,129.89	6.57%
Operation	151,800.00	20,645.56	13.60%
Travel	19,700.00	2,109.30	10.71%
Capital Outlay	-	-	0.00%
Total Expenses	552,190.00	48,606.88	8.80%
Commissioners			
PSL	89,544.00	14,577.57	
Benefits	6,850.00	1,115.17	
Operation	5,500.00	1,159.04	
Travel	15,600.00	898.83	
Total Expenses	117,494.00	17,750.61	
Extra Appropriation			
PSL	-	-	
Benefits	-	-	
Operation	403,504.00	-	
Travel	-	-	
Total Expenses	403,504.00	-	

	FY25/26 Budget	Actual 8/31/2025	16.99%
Grand Total Prg 081	Fund 23650		
PSL	2,867,534.00	282,652.01	9.86%
Benefits	1,277,524.00	106,381.06	8.33%
Operation	1,640,894.00	173,569.44	10.58%
Travel	158,300.00	24,075.17	15.21%
Capital Outlay	3,000.00	-	0.00%
Total Expenses	5,947,252.00	586,677.68	9.86%
Business Fees	700,000.00	249,335.50	35.62%
Annual Fee	5,000,000.00	2,000,000.00	40.00%
Investment Income	-	-	
Reim Non Govt	1,000.00	-	0.00%
Surplus Sales	-	-	
Total Revenue	5,701,000.00	2,249,335.50	39.46%

Fund Summary

23650

General Cash	8,078,958.37
Liabilities	34,063.60
Fund Balance	8,044,894.77

Self Exclusion fund		
Fund Summary		
23651		
General Cash		17,426.36
Liabilities		-
Fund Balance		17,426.36
Operations	Budget	Actual
Other Operating Exp	1,600.00	
Revenue		
Fines, Forfeits		12,612.69
Investment Income		23.47
Total Revenue		12,636.16

Information from Workday

Division	# of FTE	Vacancies	Filled
Admin	9.00	1.00	8.00
Compliance	13.00	2.00	11.00
Enforcement	8.00	1.00	7.00
IT	1.00	-	1.00
Licensing	5.00	2.00	3.00
Total	36.00	6.00	30.00
Commissioner	7.00	-	7.00

FY25/26	Actual	Time Elapse
Budget	8/31/2025	16.99%

Track Dist Fund 23620 (088)			
Govt Aid	120,000.00	9,960.81	8.30%
Total Expenses	120,000.00	9,960.81	8.30%
Pari Mutuel tax-454300	75,000.00	9,959.85	
Investment Income-481100		65.06	
Total Revenue	75,000.00	10,024.91	13.37%

Fund Summary	23620
General Cash	10,553.33
Liabilities	
Cash balance	10,553.33

Casino Tax Fund 23655 (087)			
Govt Aid	20,000,000.00	2,100,846.41	10.50%
Total Expenses	20,000,000.00	2,100,846.41	10.50%
Gaming Tax 25% - 454320	20,000,000.00	2,100,846.41	
Total Revenue	20,000,000.00	2,100,846.41	10.50%

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 09/30/25

Reviewed by
PJ - 10/6/25

Agency 036 RACING & GAMING COMMISSION
Program 000 TRUST & DISTRIBUTIVE
Subprogram 000 NEW DESCRIPTION NEEDED

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
UNBUDGETED FUND TYPES - REVENUES							
480000 REVENUE - MISCELLANEOUS							
485100	FINES FORFEITS & PENALTI			54,500.00-	0.00		54,500.00
Major Account 480000 Total		0.00	0.00	54,500.00-	0.00	0.00	54,500.00
UNBUDGETED REVENUE TOTAL		0.00	0.00	54,500.00-	0.00	0.00	54,500.00
SUMMARY BY FUND TYPE - REVENUE							
6	TRUST FUNDS			54,500.00-	0.00		54,500.00
UNBUDGETED REVENUE TOTAL		0.00	0.00	54,500.00-	0.00	0.00	54,500.00

Agency036 RACING & GAMING COMMISSION
Program074 TB RACING ASSISTANCE FUND
Subprogram000 OPERATIONS

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
BUDGETED FUND TYPES - EXPENDITURES							
510000 PERSONAL SERVICES							
511100	PERMANENT SALARIES-WAGES	139,565.00	3,285.11	26,027.06	18.65		113,537.94
511300	OVERTIME PAYMENTS			77.64	0.00		77.64-
511800	COMPENSATORY TIME PAID			2,950.00	0.00		2,950.00-
511900	SUPPLEMENTAL			71.13	0.00		71.13-
512100	VACATION LEAVE EXPENSE		1,700.00	1,700.00	0.00		1,700.00-
512300	HOLIDAY LEAVE EXPENSE			800.00	0.00		800.00-
Personal Services Subtotal		139,565.00	4,985.11	31,625.83	22.66	0.00	107,939.17
515100	RETIREMENT PLANS EXPENSE	8,034.00	341.82	4,390.19	54.65		3,643.81
515200	FICA EXPENSE	10,677.00	379.38	2,343.81	21.95		8,333.19
515400	LIFE & ACCIDENT INS EXP			4.29	0.00		4.29-
515500	HEALTH INSURANCE EXPENSE	5,000.00	98.77	3,447.82	68.96		1,552.18
516300	EMPLOYEE ASSISTANCE PRO			6.30	0.00		6.30-
Major Account 510000 Total		163,276.00	5,805.08	41,818.24	25.61	0.00	121,457.76
520000 OPERATING EXPENSES							
521100	POSTAGE EXPENSE	50.00			0.00		50.00
521441	OCIO - COMMUNICATIONS	1,500.00	85.51	256.81	17.12		1,243.19
521500	PUBLICATION & PRINT EXP	200.00			0.00		200.00
522100	DUES & SUBSCRIPTION EXP	1,500.00			0.00		1,500.00
522110	Sponsorships	1,000.00			0.00		1,000.00
522200	CONFERENCE REGISTRATION	3,000.00			0.00		3,000.00
522600	JOB APPLICANT EXPENSE	250.00			0.00		250.00
524600	RENT EXPENSE-BUILDINGS	34,000.00	2,748.00	8,244.00	24.25		25,756.00
531100	OFFICE SUPPLIES EXPENSE	200.00			0.00		200.00
531200	IT SUPPLIES	200.00			0.00		200.00
532100	NON-CAPITALIZED EQUIP PU	500.00			0.00		500.00
534900	MISCELLANEOUS SUP EXP	1,000.00		34.54	3.45		965.46
541100	ACCTG & AUDITING SERVICES	472.00		463.32	98.16		8.68
541200	PURCHASING ASSESSMENT	10.00		35.64	356.40		25.64-
545000	LABORATORY SERVICES	65,000.00	2,310.00	23,515.00	36.18		41,485.00

Agency	036	RACING & GAMING COMMISSION
Program	074	TB RACING ASSISTANCE FUND
Subprogram	000	OPERATIONS

		BUDGETED	CURRENT MONTH	YEAR-TO-DATE	PERCENT OF		
ACCOUNT CODE DESCRIPTION		AMOUNT	ACTIVITY	ACTUALS	BUDGET	ENCUMBRANCES	VARIANCE
545001	FINGERPRINTS	18,000.00	3,630.00	5,847.25	32.48		12,152.75
546800	VETERINARY SERVICES	115,000.00	750.00	27,875.00	24.24		87,125.00
547100	EDUCATIONAL SERVICES	200.00			0.00		200.00
555510	SAAS SUBSCRIPTION FEES	35,000.00	2,000.00	6,000.00	17.14		29,000.00
556100	INSURANCE EXPENSE	100.00			0.00		100.00
559100	OTHER OPERATING EXP	300.00			0.00		300.00
Major Account 520000 Total		277,482.00	11,523.51	72,271.56	26.05	0.00	205,210.44
570000 TRAVEL EXPENSES							
571100	LODGING	29,000.00		13,590.34	46.86		15,409.66
571800	MEALS - TRAVEL STATUS	13,000.00		2,273.70	17.49		10,726.30
572100	COMMERCIAL TRANSPORTATIO	4,000.00			0.00		4,000.00
573100	STATE-OWNED TRANSPORT		243.72	524.03	0.00		524.03
574500	PERSONAL VEHICLE MILEAGE	10,000.00		747.60	7.48		9,252.40
574600	CONTRACTUAL SERV - TRAVEL EXP	25,000.00	296.10	5,474.00	21.90		19,526.00
575100	MISC TRAVEL EXPENSE	1,000.00			0.00		1,000.00
Major Account 570000 Total		82,000.00	539.82	22,609.67	27.57	0.00	59,390.33
BUDGETED EXPENDITURES TOTAL		522,758.00	17,868.41	136,699.47	26.15	0.00	386,058.53
SUMMARY BY FUND TYPE-EXPENDITURES							
2	CASH FUNDS	522,758.00	17,868.41	136,699.47	26.15		386,058.53
BUDGETED EXPENDITURES TOTAL		522,758.00	17,868.41	136,699.47	26.15	0.00	386,058.53
BUDGETED FUND TYPES - REVENUES							
450000 REVENUE - TAXES							
454300	PARI-MUTUEL WAGERING TAX	600,000.00-	64,098.39-	205,202.52-	34.20		394,797.48-
Major Account 450000 Total		600,000.00-	64,098.39-	205,202.52-	34.20	0.00	394,797.48-
470000 REVENUE - SALES AND CHARGES							

Agency036 RACING & GAMING COMMISSION
Program074 TB RACING ASSISTANCE FUND
Subprogram000 OPERATIONS

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
474100	GENERAL BUSINESS FEES	45,000.00-	4,000.00	3,111.00-	6.91		41,889.00-
474101	Annual race day FEES	6,700.00-			0.00		6,700.00-
474103	Reimburse lab exp	500.00-		440.00-	88.00		60.00-
Major Account 470000 Total		52,200.00-	4,000.00	3,551.00-	6.80	0.00	48,649.00-
480000 REVENUE - MISCELLANEOUS							
481100	INVESTMENT INCOME		1,626.63-	4,783.15-	0.00		4,783.15
Major Account 480000 Total		0.00	1,626.63-	4,783.15-	0.00	0.00	4,783.15
490000 REVENUE - OTHER FINANCIAL SOURCES/U							
493100	OPERATING TRANSFERS IN		657,098.63-	657,098.63-	0.00		657,098.63
493200	OPERATING TRANSFERS OUT		657,098.63	657,098.63	0.00		657,098.63-
Major Account 490000 Total		0.00	0.00	0.00	0.00	0.00	0.00
BUDGETED REVENUE TOTAL		652,200.00-	61,725.02-	213,536.67-	32.74	0.00	438,663.33-
SUMMARY BY FUND TYPE - REVENUE							
2	CASH FUNDS	652,200.00-	61,725.02-	213,536.67-	32.74		438,663.33-
BUDGETED REVENUE TOTAL		652,200.00-	61,725.02-	213,536.67-	32.74	0.00	438,663.33-

Agency036 RACING & GAMING COMMISSION
Program081 NE RACETRACK GAMING ACT
Subprogram010 ADMINISTRATION

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
BUDGETED FUND TYPES - EXPENDITURES							
510000 PERSONAL SERVICES							
511100	PERMANENT SALARIES-WAGES	712,175.00	36,735.30	107,771.85	15.13		604,403.15
511800	COMPENSATORY TIME PAID			72.10	0.00		72.10-
512100	VACATION LEAVE EXPENSE		3,408.95	11,796.92	0.00		11,796.92-
512200	SICK LEAVE EXPENSE		1,372.28	3,016.65	0.00		3,016.65-
512300	HOLIDAY LEAVE EXPENSE		2,245.56	6,517.12	0.00		6,517.12-
512400	MILITARY LEAVE EXPENSE			212.24	0.00		212.24-
512500	FUNERAL LEAVE EXPENSE			284.06	0.00		284.06-
Personal Services Subtotal		712,175.00	43,762.09	129,670.94	18.21	0.00	582,504.06
515100	RETIREMENT PLANS EXPENSE	53,415.00	3,195.65	9,467.18	17.72		43,947.82
515200	FICA EXPENSE	54,482.00	3,145.28	9,312.24	17.09		45,169.76
515500	HEALTH INSURANCE EXPENSE	169,200.00	8,807.04	26,421.12	15.62		142,778.88
516300	EMPLOYEE ASSISTANCE PRO	89.00		88.20	99.10		.80
516500	WORKERS COMP PREMIUMS	2,690.00		2,687.10	99.89		2.90
Major Account 510000 Total		992,051.00	58,910.06	177,646.78	17.91	0.00	814,404.22
520000 OPERATING EXPENSES							
521100	POSTAGE EXPENSE	400.00	9.56	26.20	6.55		373.80
521400	CIO CHARGES	14,000.00	1,432.52	3,496.56	24.98		10,503.44
521410	OCIO - EQUIP LEASING	5,000.00	273.00	889.00	17.78		4,111.00
521431	OCIO - SOFTWARE RENEWAL	1,000.00			0.00		1,000.00
521441	OCIO - COMMUNICATIONS	9,000.00	392.26	1,813.43	20.15		7,186.57
521500	PUBLICATION & PRINT EXP	8,000.00		1,534.62	19.18		6,465.38
522100	DUES & SUBSCRIPTION EXP	21,000.00	120.00	5,620.00	26.76		15,380.00
522200	CONFERENCE REGISTRATION	5,000.00		200.00	4.00		4,800.00
522201	TRAINING REGISTRATION	1,000.00		119.00	11.90		881.00
522600	JOB APPLICANT EXPENSE	200.00			0.00		200.00
524600	RENT EXPENSE-BUILDINGS	244,000.00	20,152.02	60,456.06	24.78		183,543.94
524700	RENT EXP-OTHER REAL PROP	1,000.00			0.00		1,000.00
531100	OFFICE SUPPLIES EXPENSE	5,000.00	475.36	896.06	17.92		4,103.94
531200	IT SUPPLIES	1,000.00		32.16	3.22		967.84

Agency	036	RACING & GAMING COMMISSION
Program	081	NE RACETRACK GAMING ACT
Subprogram	010	ADMINISTRATION

		BUDGETED	CURRENT MONTH	YEAR-TO-DATE	PERCENT OF		
ACCOUNT CODE DESCRIPTION		AMOUNT	ACTIVITY	ACTUALS	BUDGET	ENCUMBRANCES	VARIANCE
532100	NON-CAPITALIZED EQUIP PU	1,000.00	155.11	21,982.43	2198.24	6,222.57	27,205.00-
534600	ED & RECREATIONAL SUP EX			1,713.06	0.00		1,713.06-
534900	MISCELLANEOUS SUP EXP	3,000.00	112.00	408.89	13.63		2,591.11
541100	ACCTG & AUDITING SERVICES	175,000.00	32,000.00	67,397.68	38.51		107,602.32
541200	PURCHASING ASSESSMENT	500.00		261.36	52.27		238.64
542100	SOS TEMP SERV - PERSONNEL	30,000.00	2,336.66	3,566.49	11.89		26,433.51
547100	EDUCATIONAL SERVICES	5,000.00			0.00		5,000.00
549200	JANITORIAL/SECURITY SRVS	2,000.00		2,166.66	108.33		166.66-
554100	DATA SERVICES	500.00		55.92	11.18		444.08
554900	OTHER CONTRACTUAL SERVICES	145,000.00	7,258.19	28,619.37	19.74		116,380.63
556100	INSURANCE EXPENSE	3,000.00	40.82	40.82	1.36		2,959.18
556300	SURETY & NOTARY BONDS	90.00			0.00		90.00
559100	OTHER OPERATING EXP	5,000.00			0.00		5,000.00
Major Account 520000 Total		685,690.00	64,757.50	201,295.77	29.36	6,222.57	478,171.66
570000 TRAVEL EXPENSES							
571100	LODGING	15,000.00		3,163.20	21.09		11,836.80
571600	MEALS - TAXABLE	500.00		115.56	23.11		384.44
571800	MEALS - TRAVEL STATUS	2,500.00		949.20	37.97		1,550.80
572100	COMMERCIAL TRANSPORTATIO	8,000.00		725.08	9.06		7,274.92
573100	STATE-OWNED TRANSPORT	4,000.00	710.00	1,626.05	40.65		2,373.95
574500	PERSONAL VEHICLE MILEAGE	1,500.00			0.00		1,500.00
575100	MISC TRAVEL EXPENSE	1,000.00		150.00	15.00		850.00
Major Account 570000 Total		32,500.00	710.00	6,729.09	20.70	0.00	25,770.91
BUDGETED EXPENDITURES TOTAL		1,710,241.00	124,377.56	385,671.64	22.55	6,222.57	1,318,346.79
SUMMARY BY FUND TYPE-EXPENDITURES							
2	CASH FUNDS	1,710,241.00	124,377.56	385,671.64	22.55	6,222.57	1,318,346.79
BUDGETED EXPENDITURES TOTAL		1,710,241.00	124,377.56	385,671.64	22.55	6,222.57	1,318,346.79
BUDGETED FUND TYPES - REVENUES							

Agency036 RACING & GAMING COMMISSION
Program081 NE RACETRACK GAMING ACT
Subprogram010 ADMINISTRATION

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
470000 REVENUE - SALES AND CHARGES							
474100	GENERAL BUSINESS FEES	700,000.00-	79,365.00-	328,700.50-	46.96		371,299.50-
474101	Annual Operator FEES	5,000,000.00-	50,000.00-	2,050,000.00-	41.00		2,950,000.00-
Major Account 470000 Total		5,700,000.00-	129,365.00-	2,378,700.50-	41.73	0.00	3,321,299.50-
480000 REVENUE - MISCELLANEOUS							
484500	REIMB NON-GOVT SOURCES	1,000.00-			0.00		1,000.00-
Major Account 480000 Total		1,000.00-	0.00	0.00	0.00	0.00	1,000.00-
BUDGETED REVENUE TOTAL		5,701,000.00-	129,365.00-	2,378,700.50-	41.72	0.00	3,322,299.50-
SUMMARY BY FUND TYPE - REVENUE							
2	CASH FUNDS	5,701,000.00-	129,365.00-	2,378,700.50-	41.72		3,322,299.50-
BUDGETED REVENUE TOTAL		5,701,000.00-	129,365.00-	2,378,700.50-	41.72	0.00	3,322,299.50-

Agency036 RACING & GAMING COMMISSION
Program081 NE RACETRACK GAMING ACT
Subprogram020 COMPLIANCE

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
BUDGETED FUND TYPES - EXPENDITURES							
510000 PERSONAL SERVICES							
511100	PERMANENT SALARIES-WAGES	889,265.00	42,739.74	117,632.07	13.23		771,632.93
512100	VACATION LEAVE EXPENSE		5,762.60	8,412.40	0.00		8,412.40-
512200	SICK LEAVE EXPENSE		2,271.18	4,864.26	0.00		4,864.26-
512300	HOLIDAY LEAVE EXPENSE		2,903.52	7,093.08	0.00		7,093.08-
512500	FUNERAL LEAVE EXPENSE		352.00	352.00	0.00		352.00-
Personal Services Subtotal		889,265.00	54,029.04	138,353.81	15.56	0.00	750,911.19
515100	RETIREMENT PLANS EXPENSE	66,695.00	4,045.70	10,359.95	15.53		56,335.05
515200	FICA EXPENSE	68,030.00	4,052.34	10,375.13	15.25		57,654.87
515500	HEALTH INSURANCE EXPENSE	270,798.00	6,881.38	19,153.26	7.07		251,644.74
516200	TUITION ASSISTANCE	3,000.00			0.00		3,000.00
516300	EMPLOYEE ASSISTANCE PRO	89.00		88.20	99.10		.80
516500	WORKERS COMP PREMIUMS	2,690.00		2,687.10	99.89		2.90
Major Account 510000 Total		1,300,567.00	69,008.46	181,017.45	13.92	0.00	1,119,549.55
520000 OPERATING EXPENSES							
521400	CIO CHARGES	12,000.00	1,761.02	3,678.02	30.65		8,321.98
521410	OCIO - EQUIP LEASING	6,000.00	363.00	1,253.00	20.88		4,747.00
521431	OCIO - SOFTWARE RENEWAL	2,000.00			0.00		2,000.00
521441	OCIO - COMMUNICATIONS	9,000.00	176.08	1,468.03	16.31		7,531.97
522100	DUES & SUBSCRIPTION EXP	1,000.00			0.00		1,000.00
522200	CONFERENCE REGISTRATION	3,000.00		1,458.00	48.60		1,542.00
522201	TRAINING REGISTRATION	1,000.00		119.00	11.90		881.00
522600	JOB APPLICANT EXPENSE	500.00	203.00	273.25	54.65		226.75
531100	OFFICE SUPPLIES EXPENSE	2,500.00	55.70	107.29	4.29		2,392.71
531200	IT SUPPLIES	500.00	136.97	136.97	27.39		363.03
532100	NON-CAPITALIZED EQUIP PU	500.00			0.00		500.00
534600	ED & RECREATIONAL SUP EX	1,000.00			0.00		1,000.00
534900	MISCELLANEOUS SUP EXP	2,000.00	123.22	123.22	6.16		1,876.78
547100	EDUCATIONAL SERVICES	1,000.00			0.00		1,000.00
556100	INSURANCE EXPENSE	1,000.00	56.54	56.54	5.65		943.46

Agency036RACING & GAMING COMMISSION
Program081NE RACETRACK GAMING ACT
Subprogram020COMPLIANCE

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
559100	OTHER OPERATING EXP	500.00			0.00		500.00
Major Account 520000 Total		43,500.00	2,875.53	8,673.32	19.94	0.00	34,826.68
570000 TRAVEL EXPENSES							
571100	LODGING	10,000.00	720.62-	5,828.92	58.29		4,171.08
571800	MEALS - TRAVEL STATUS	5,000.00	950.60	2,339.40	46.79		2,660.60
572100	COMMERCIAL TRANSPORTATIO	5,000.00		875.87	17.52		4,124.13
573100	STATE-OWNED TRANSPORT	12,000.00	1,009.15	3,076.59	25.64		8,923.41
574500	PERSONAL VEHICLE MILEAGE	3,000.00	390.60	1,184.40	39.48		1,815.60
575100	MISC TRAVEL EXPENSE	1,000.00		155.00	15.50		845.00
Major Account 570000 Total		36,000.00	1,629.73	13,460.18	37.39	0.00	22,539.82
BUDGETED EXPENDITURES TOTAL		1,380,067.00	73,513.72	203,150.95	14.72	0.00	1,176,916.05
SUMMARY BY FUND TYPE-EXPENDITURES							
2	CASH FUNDS	1,380,067.00	73,513.72	203,150.95	14.72		1,176,916.05
BUDGETED EXPENDITURES TOTAL		1,380,067.00	73,513.72	203,150.95	14.72	0.00	1,176,916.05

Agency036 RACING & GAMING COMMISSION
Program081 NE RACETRACK GAMING ACT
Subprogram030 ENFORCEMENT

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
BUDGETED FUND TYPES - EXPENDITURES							
510000 PERSONAL SERVICES							
511100	PERMANENT SALARIES-WAGES	782,600.00	35,505.63	93,175.50	11.91		689,424.50
511800	COMPENSATORY TIME PAID		198.84	662.79	0.00		662.79-
511900	SUPPLEMENTAL			71.13-	0.00		71.13
512100	VACATION LEAVE EXPENSE		656.22	6,357.73	0.00		6,357.73-
512200	SICK LEAVE EXPENSE			1,013.40	0.00		1,013.40-
512300	HOLIDAY LEAVE EXPENSE		1,927.67	5,438.92	0.00		5,438.92-
Personal Services Subtotal		782,600.00	38,288.36	106,577.21	13.62	0.00	676,022.79
515100	RETIREMENT PLANS EXPENSE	58,700.00	2,866.96	7,985.62	13.60		50,714.38
515200	FICA EXPENSE	59,900.00	2,685.75	7,503.78	12.53		52,396.22
515400	LIFE & ACCIDENT INS EXP			4.29-	0.00		4.29
515500	HEALTH INSURANCE EXPENSE	290,280.00	12,211.53	32,221.83	11.10		258,058.17
516300	EMPLOYEE ASSISTANCE PRO	76.00		75.60	99.47		.40
516500	WORKERS COMP PREMIUMS	2,310.00		2,303.28	99.71		6.72
Major Account 510000 Total		1,193,866.00	56,052.60	156,663.03	13.12	0.00	1,037,202.97
520000 OPERATING EXPENSES							
521400	CIO CHARGES	12,000.00	1,138.00	2,506.00	20.88		9,494.00
521410	OCIO - EQUIP LEASING	6,500.00	231.00	728.00	11.20		5,772.00
521411	OCIO - PUBLIC SAFETY COMM	6,500.00	528.00	1,506.00	23.17		4,994.00
521431	OCIO - SOFTWARE RENEWAL	500.00			0.00		500.00
521441	OCIO - COMMUNICATIONS	8,000.00	44.64	879.45	10.99		7,120.55
522100	DUES & SUBSCRIPTION EXP	1,000.00		30.00	3.00		970.00
522200	CONFERENCE REGISTRATION	3,000.00		600.00	20.00		2,400.00
522201	TRAINING REGISTRATION	1,000.00		102.00	10.20		898.00
522600	JOB APPLICANT EXPENSE	200.00		25.00	12.50		175.00
531100	OFFICE SUPPLIES EXPENSE	500.00			0.00		500.00
531200	IT SUPPLIES	500.00			0.00		500.00
532290	RADIO EQUIP	20,000.00			0.00		20,000.00
534600	ED & RECREATIONAL SUP EX	100.00			0.00		100.00
534900	MISCELLANEOUS SUP EXP	500.00			0.00		500.00

Agency036 RACING & GAMING COMMISSION
Program081 NE RACETRACK GAMING ACT
Subprogram030 ENFORCEMENT

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
534901	FIREARMS AND RELATED SUPP	1,000.00			0.00		1,000.00
547100	EDUCATIONAL SERVICES	2,000.00			0.00		2,000.00
554900	OTHER CONTRACTUAL SERVICES	1,000.00			0.00		1,000.00
555510	SAAS SUBSCRIPTION FEES	15,000.00	1,045.00	3,135.00	20.90		11,865.00
556100	INSURANCE EXPENSE	1,500.00	34.54	34.54	2.30		1,465.46
559100	OTHER OPERATING EXP	1,000.00			0.00		1,000.00
Major Account 520000 Total		81,800.00	3,021.18	9,545.99	11.67	0.00	72,254.01
570000 TRAVEL EXPENSES							
571100	LODGING	10,000.00	690.19-	125.66	1.26		9,874.34
571800	MEALS - TRAVEL STATUS	5,000.00	841.40	1,356.60	27.13		3,643.40
572100	COMMERCIAL TRANSPORTATIO	5,000.00			0.00		5,000.00
573100	STATE-OWNED TRANSPORT	22,000.00	2,101.59	3,480.36	15.82		18,519.64
574500	PERSONAL VEHICLE MILEAGE	4,500.00	84.00	333.20	7.40		4,166.80
575100	MISC TRAVEL EXPENSE	500.00			0.00		500.00
Major Account 570000 Total		47,000.00	2,336.80	5,295.82	11.27	0.00	41,704.18
580000 CAPITAL OUTLAY							
582700	LAW ENFORCEMENT & SECURITY EQ	3,000.00			0.00		3,000.00
Major Account 580000 Total		3,000.00	0.00	0.00	0.00	0.00	3,000.00
BUDGETED EXPENDITURES TOTAL		1,325,666.00	61,410.58	171,504.84	12.94	0.00	1,154,161.16
SUMMARY BY FUND TYPE-EXPENDITURES							
2	CASH FUNDS	1,325,666.00	61,410.58	171,504.84	12.94		1,154,161.16
BUDGETED EXPENDITURES TOTAL		1,325,666.00	61,410.58	171,504.84	12.94	0.00	1,154,161.16

Agency036 RACING & GAMING COMMISSION
Program081 NE RACETRACK GAMING ACT
Subprogram040 IT

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
BUDGETED FUND TYPES - EXPENDITURES							
510000 PERSONAL SERVICES							
511100	PERMANENT SALARIES-WAGES	152,150.00	5,339.07	15,159.00	9.96		136,991.00
512100	VACATION LEAVE EXPENSE		152.54	2,645.20	0.00		2,645.20-
512200	SICK LEAVE EXPENSE		305.09	305.09	0.00		305.09-
512300	HOLIDAY LEAVE EXPENSE		305.09	822.34	0.00		822.34-
Personal Services Subtotal		152,150.00	6,101.79	18,931.63	12.44	0.00	133,218.37
515100	RETIREMENT PLANS EXPENSE	11,355.00	456.90	1,417.60	12.48		9,937.40
515200	FICA EXPENSE	11,580.00	453.18	1,407.45	12.15		10,172.55
515500	HEALTH INSURANCE EXPENSE	6,000.00	495.44	1,486.32	24.77		4,513.68
516300	EMPLOYEE ASSISTANCE PRO	15.00		12.60	84.00		2.40
516500	WORKERS COMP PREMIUMS	390.00		383.88	98.43		6.12
Major Account 510000 Total		181,490.00	7,507.31	23,639.48	13.03	0.00	157,850.52
520000 OPERATING EXPENSES							
521400	CIO CHARGES	6,000.00	516.59	1,715.24	28.59		4,284.76
521402	OCIO - NETWORK	50,000.00	411.56	1,234.68	2.47		48,765.32
521410	OCIO - EQUIP LEASING	3,000.00	99.00	345.00	11.50		2,655.00
521415	OCIO - HARDWARE NON CAP	15,000.00			0.00		15,000.00
521431	OCIO - SOFTWARE RENEWAL	75,000.00	76.00	218.00	.29		74,782.00
521441	OCIO - COMMUNICATIONS	6,000.00	285.93	763.13	12.72		5,236.87
522100	DUES & SUBSCRIPTION EXP	500.00			0.00		500.00
522200	CONFERENCE REGISTRATION	500.00			0.00		500.00
522201	TRAINING REGISTRATION	100.00		17.00	17.00		83.00
531100	OFFICE SUPPLIES EXPENSE	500.00			0.00		500.00
531200	IT SUPPLIES	1,000.00	119.98	119.98	12.00		880.02
534900	MISCELLANEOUS SUP EXP	500.00			0.00		500.00
547100	EDUCATIONAL SERVICES	500.00			0.00		500.00
555310	COTS LICENSE FEES	8,000.00			0.00		8,000.00
555510	SAAS SUBSCRIPTION FEES	100,000.00			0.00		100,000.00
556100	INSURANCE EXPENSE	500.00	4.71	4.71	.94		495.29
559100	OTHER OPERATING EXP	2,000.00			0.00		2,000.00

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 09/30/25

Agency 036 RACING & GAMING COMMISSION
Program 081 NE RACETRACK GAMING ACT
Subprogram 040 IT

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
Major Account 520000 Total		269,100.00	1,513.77	4,417.74	1.64	0.00	264,682.26
570000 TRAVEL EXPENSES							
571100	LODGING	1,000.00			0.00		1,000.00
571800	MEALS - TRAVEL STATUS	1,000.00			0.00		1,000.00
572100	COMMERCIAL TRANSPORTATIO	2,000.00			0.00		2,000.00
573100	STATE-OWNED TRANSPORT	2,000.00		258.48	12.92		1,741.52
574500	PERSONAL VEHICLE MILEAGE	1,000.00			0.00		1,000.00
575100	MISC TRAVEL EXPENSE	500.00			0.00		500.00
Major Account 570000 Total		7,500.00	0.00	258.48	3.45	0.00	7,241.52
BUDGETED EXPENDITURES TOTAL		458,090.00	9,021.08	28,315.70	6.18	0.00	429,774.30
SUMMARY BY FUND TYPE-EXPENDITURES							
2	CASH FUNDS	458,090.00	9,021.08	28,315.70	6.18		429,774.30
BUDGETED EXPENDITURES TOTAL		458,090.00	9,021.08	28,315.70	6.18	0.00	429,774.30

Agency036 RACING & GAMING COMMISSION
Program081 NE RACETRACK GAMING ACT
Subprogram050 LICENSING

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
BUDGETED FUND TYPES - EXPENDITURES							
510000 PERSONAL SERVICES							
511100	PERMANENT SALARIES-WAGES	241,800.00	10,400.52	23,749.19	9.82		218,050.81
511300	OVERTIME PAYMENTS			181.17	0.00		181.17-
511800	COMPENSATORY TIME PAID		303.89	303.89	0.00		303.89-
512100	VACATION LEAVE EXPENSE		1,201.44	1,656.48	0.00		1,656.48-
512200	SICK LEAVE EXPENSE		381.00	2,223.93	0.00		2,223.93-
512300	HOLIDAY LEAVE EXPENSE		500.08	1,394.40	0.00		1,394.40-
Personal Services Subtotal		241,800.00	12,786.93	29,509.06	12.20	0.00	212,290.94
515100	RETIREMENT PLANS EXPENSE	18,200.00	957.51	2,209.66	12.14		15,990.34
515200	FICA EXPENSE	18,500.00	878.69	1,981.84	10.71		16,518.16
515500	HEALTH INSURANCE EXPENSE	101,000.00	3,149.66	8,734.81	8.65		92,265.19
516300	EMPLOYEE ASSISTANCE PRO	38.00		37.80	99.47		.20
516500	WORKERS COMP PREMIUMS	1,152.00		1,151.64	99.97		.36
Major Account 510000 Total		380,690.00	17,772.79	43,624.81	11.46	0.00	337,065.19
520000 OPERATING EXPENSES							
521400	CIO CHARGES	6,000.00	631.02	1,634.02	27.23		4,365.98
521410	OCIO - EQUIP LEASING	4,500.00	120.00	604.00	13.42		3,896.00
521431	OCIO - SOFTWARE RENEWAL	500.00			0.00		500.00
521441	OCIO - COMMUNICATIONS	5,500.00	105.72	644.65	11.72		4,855.35
522100	DUES & SUBSCRIPTION EXP	500.00		30.00	6.00		470.00
522201	TRAINING REGISTRATION	100.00		51.00	51.00		49.00
522600	JOB APPLICANT EXPENSE	500.00	152.00	222.25	44.45		277.75
527100	REP & MAINT-OFFICE EQUIP	12,000.00			0.00		12,000.00
531100	OFFICE SUPPLIES EXPENSE	2,000.00	1,821.42	2,448.86	122.44		448.86-
531200	IT SUPPLIES	100.00			0.00		100.00
532100	NON-CAPITALIZED EQUIP PU	2,000.00		102.99	5.15		1,897.01
534900	MISCELLANEOUS SUP EXP	500.00			0.00		500.00
545001	FINGERPRINT SERVICES	110,000.00	11,934.25	29,219.75	26.56		80,780.25
547100	EDUCATIONAL SERVICES	2,000.00			0.00		2,000.00
554900	OTHER CONTRACTUAL SERVICES	5,000.00	477.00	929.45	18.59		4,070.55

Agency036 RACING & GAMING COMMISSION
Program081 NE RACETRACK GAMING ACT
Subprogram050 LICENSING

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
556100	INSURANCE EXPENSE	100.00	20.41	20.41	20.41		79.59
556300	SURETY & NOTARY BONDS	500.00			0.00		500.00
Major Account 520000 Total		151,800.00	15,261.82	35,907.38	23.65	0.00	115,892.62
570000 TRAVEL EXPENSES							
571100	LODGING	7,000.00	552.05	552.05	7.89		6,447.95
571600	MEALS - TAXABLE	2,000.00			0.00		2,000.00
571800	MEALS - TRAVEL STATUS		198.80	512.40	0.00		512.40-
573100	STATE-OWNED TRANSPORT	10,000.00	1,528.55	2,996.65	29.97		7,003.35
574500	PERSONAL VEHICLE MILEAGE	500.00	938.00	1,265.60	253.12		765.60-
575100	MISC TRAVEL EXPENSE	200.00			0.00		200.00
Major Account 570000 Total		19,700.00	3,217.40	5,326.70	27.04	0.00	14,373.30
BUDGETED EXPENDITURES TOTAL		552,190.00	36,252.01	84,858.89	15.37	0.00	467,331.11
SUMMARY BY FUND TYPE-EXPENDITURES							
2	CASH FUNDS	552,190.00	36,252.01	84,858.89	15.37		467,331.11
BUDGETED EXPENDITURES TOTAL		552,190.00	36,252.01	84,858.89	15.37	0.00	467,331.11

Agency036 RACING & GAMING COMMISSION
Program081 NE RACETRACK GAMING ACT
Subprogram070 COMMISSIONERS

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
BUDGETED FUND TYPES - EXPENDITURES							
510000 PERSONAL SERVICES							
511600	PER DIEM PAYMENTS	89,544.00	7,346.71	21,924.28	24.48		67,619.72
	Personal Services Subtotal	89,544.00	7,346.71	21,924.28	24.48	0.00	67,619.72
515200	FICA EXPENSE	6,850.00	562.03	1,677.20	24.48		5,172.80
	Major Account 510000 Total	96,394.00	7,908.74	23,601.48	24.48	0.00	72,792.52
520000 OPERATING EXPENSES							
521400	CIO CHARGES		812.00	1,267.00	0.00		1,267.00-
521441	OCIO - COMMUNICATIONS	5,000.00	.72	664.78	13.30		4,335.22
521500	PUBLICATION & PRINT EXP	500.00			0.00		500.00
534900	MISCELLANEOUS SUP EXP			39.98	0.00		39.98-
559100	OTHER OPERATING EXP	403,504.00			0.00		403,504.00
	Major Account 520000 Total	409,004.00	812.72	1,971.76	.48	0.00	407,032.24
570000 TRAVEL EXPENSES							
571100	LODGING	2,000.00		161.03	8.05		1,838.97
571800	MEALS - TRAVEL STATUS	600.00		63.00	10.50		537.00
572100	COMMERCIAL TRANSPORTATIO	2,500.00			0.00		2,500.00
574500	PERSONAL VEHICLE MILEAGE	10,000.00	357.00	1,031.80	10.32		8,968.20
575100	MISC TRAVEL EXPENSE	500.00			0.00		500.00
	Major Account 570000 Total	15,600.00	357.00	1,255.83	8.05	0.00	14,344.17
BUDGETED EXPENDITURES TOTAL		520,998.00	9,078.46	26,829.07	5.15	0.00	494,168.93
SUMMARY BY FUND TYPE-EXPENDITURES							
2	CASH FUNDS	520,998.00	9,078.46	26,829.07	5.15		494,168.93

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
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Agency 036 RACING & GAMING COMMISSION
Program 081 NE RACETRACK GAMING ACT
Subprogram 070 COMMISSIONERS

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
BUDGETED EXPENDITURES TOTAL	520,998.00	9,078.46	26,829.07	5.15	0.00	494,168.93

Agency036RACING & GAMING COMMISSION
Program081NE RACETRACK GAMING ACT
Subprogram100

ACCOUNT CODE DESCRIPTION	BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
BUDGETED FUND TYPES - EXPENDITURES						
520000 OPERATING EXPENSES						
559100 OTHER OPERATING EXP	1,600.00			0.00		1,600.00
Major Account 520000 Total	1,600.00	0.00	0.00	0.00	0.00	1,600.00
BUDGETED EXPENDITURES TOTAL	1,600.00	0.00	0.00	0.00	0.00	1,600.00
SUMMARY BY FUND TYPE-EXPENDITURES						
2 CASH FUNDS	1,600.00			0.00		1,600.00
BUDGETED EXPENDITURES TOTAL	1,600.00	0.00	0.00	0.00	0.00	1,600.00
BUDGETED FUND TYPES - REVENUES						
480000 REVENUE - MISCELLANEOUS						
481100 INVESTMENT INCOME		28.42-	51.89-	0.00		51.89
485100 FINES FORFEITS & PENALTI			12,612.69-	0.00		12,612.69
Major Account 480000 Total	0.00	28.42-	12,664.58-	0.00	0.00	12,664.58
BUDGETED REVENUE TOTAL	0.00	28.42-	12,664.58-	0.00	0.00	12,664.58
SUMMARY BY FUND TYPE - REVENUE						
2 CASH FUNDS		28.42-	12,664.58-	0.00		12,664.58
BUDGETED REVENUE TOTAL	0.00	28.42-	12,664.58-	0.00	0.00	12,664.58

Agency036 RACING & GAMING COMMISSION
Program087 CASINO TAX REVENUE
Subprogram000

ACCOUNT CODE DESCRIPTION	BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
BUDGETED FUND TYPES - EXPENDITURES						
590000 GOVERNMENT AID						
599100 OTHER GOVERNMENT AID	20,000,000.00	1,179,295.00	3,280,141.41	16.40		16,719,858.59
Major Account 590000 Total	20,000,000.00	1,179,295.00	3,280,141.41	16.40	0.00	16,719,858.59
BUDGETED EXPENDITURES TOTAL	20,000,000.00	1,179,295.00	3,280,141.41	16.40	0.00	16,719,858.59
SUMMARY BY FUND TYPE-EXPENDITURES						
2 CASH FUNDS	20,000,000.00	1,179,295.00	3,280,141.41	16.40		16,719,858.59
BUDGETED EXPENDITURES TOTAL	20,000,000.00	1,179,295.00	3,280,141.41	16.40	0.00	16,719,858.59
BUDGETED FUND TYPES - REVENUES						
450000 REVENUE - TAXES						
454320 Gaming Tax 25%	20,000,000.00	1,179,295.00-	3,280,141.41-	16.40-		23,280,141.41
Major Account 450000 Total	20,000,000.00	1,179,295.00-	3,280,141.41-	16.40-	0.00	23,280,141.41
BUDGETED REVENUE TOTAL	20,000,000.00	1,179,295.00-	3,280,141.41-	16.40-	0.00	23,280,141.41
SUMMARY BY FUND TYPE - REVENUE						
2 CASH FUNDS	20,000,000.00	1,179,295.00-	3,280,141.41-	16.40-		23,280,141.41
BUDGETED REVENUE TOTAL	20,000,000.00	1,179,295.00-	3,280,141.41-	16.40-	0.00	23,280,141.41

Agency036 RACING & GAMING COMMISSION
Program088 HORSERACING AID
Subprogram000

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
BUDGETED FUND TYPES - EXPENDITURES							
590000 GOVERNMENT AID							
599100	OTHER GOVERNMENT AID	120,000.00	4,987.33	14,948.14	12.46		105,051.86
Major Account 590000 Total		120,000.00	4,987.33	14,948.14	12.46	0.00	105,051.86
BUDGETED EXPENDITURES TOTAL							
		120,000.00	4,987.33	14,948.14	12.46	0.00	105,051.86
SUMMARY BY FUND TYPE-EXPENDITURES							
2	CASH FUNDS	120,000.00	4,987.33	14,948.14	12.46		105,051.86
BUDGETED EXPENDITURES TOTAL		120,000.00	4,987.33	14,948.14	12.46	0.00	105,051.86
BUDGETED FUND TYPES - REVENUES							
450000 REVENUE - TAXES							
454300	PARI-MUTUEL WAGERING TAX	75,000.00-	5,001.46-	14,961.31-	19.95		60,038.69-
Major Account 450000 Total		75,000.00-	5,001.46-	14,961.31-	19.95	0.00	60,038.69-
480000 REVENUE - MISCELLANEOUS							
481100	INVESTMENT INCOME		28.31-	93.37-	0.00		93.37
Major Account 480000 Total		0.00	28.31-	93.37-	0.00	0.00	93.37
BUDGETED REVENUE TOTAL							
		75,000.00-	5,029.77-	15,054.68-	20.07	0.00	59,945.32-
SUMMARY BY FUND TYPE - REVENUE							
2	CASH FUNDS	75,000.00-	5,029.77-	15,054.68-	20.07		59,945.32-

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
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Agency 036 RACING & GAMING COMMISSION
Program 088 HORSERACING AID
Subprogram 000

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
BUDGETED REVENUE TOTAL	<u>75,000.00-</u>	<u>5,029.77-</u>	<u>15,054.68-</u>	<u>20.07</u>	<u>0.00</u>	<u>59,945.32-</u>

Fund	Program	Sub-Program	Account Number	Sub-ledger	Doc Number	Tran Date	Tran Type	Batch Type	Payee/Explanation	Batch Number	Posted Code	Month to Date
23655	087	000	36871000.454320.		638452	09/08/25	RC	RB	Aug 2025 Gaming Tax	7972989		348,135.85-
23655	087	000	36871000.454320.		638452	09/08/25	RC	RB	Aug 2025 Gaming Tax	7972989		249,302.14-
23655	087	000	36871000.454320.		638452	09/08/25	RC	RB	Aug 2025 Gaming Tax	7972989		110,837.02-
23655	087	000	36871000.454320.		638452	09/08/25	RC	RB	Aug 2025 Gaming Tax	7972989		444,649.01-
23655	087	000	36871000.454320.		638452	09/08/25	RC	RB	Aug 2025 Gaming Tax	7972989		26,370.98-
Total for Object			454320	Gaming Tax 25%								1,179,295.00-
23655	087	000	36871000.599100.		58605526	09/08/25	PV	V	LANCASTER COUNTY - COUNTY TREA	7971746		348,135.85
23655	087	000	36871000.599100.		58605528	09/08/25	PV	V	HALL COUNTY - COUNTY TREASURER	7971746		249,302.14
23655	087	000	36871000.599100.		58605534	09/08/25	PV	V	PLATTE COUNTY - COUNTY TREASUR	7971746		110,837.02
23655	087	000	36871000.599100.		58605537	09/08/25	PV	V	DOUGLAS COUNTY - ALL PYMTS - G	7971746		444,649.01
23655	087	000	36871000.599100.		58605540	09/08/25	PV	V	KEITH COUNTY - COUNTY TREASURE	7971746		26,370.98
Total for Object			599100	OTHER GOVERNMENT AID								1,179,295.00
Total for Business Unit		36871000	GAMING TAX REVENUE									

Fund	Program	Sub-Program	Account Number	Sub-ledger	Doc Number	Tran Date	Tran Type	Batch Type	Payee/Explanation	Batch Number	Posted Code	Month to Date	
23620	088	000	36880000.454300.		637729	09/09/25	RC	RB	Aug 2025 STF	7973796		362.51-	
23620	088	000	36880000.454300.		637729	09/09/25	RC	RB	Aug 2025 STF	7973796		636.43-	
23620	088	000	36880000.454300.		637729	09/09/25	RC	RB	Aug 2025 STF	7973796		2,628.96-	
23620	088	000	36880000.454300.		637729	09/09/25	RC	RB	Aug 2025 STF	7973796		1,359.44-	
23620	088	000	36880000.454300.		638740	09/15/25	RC	RB	STF AUG 2025 Atokad	7981219		14.12-	
Total for Object			454300	PARI-MUTUEL WAGERING TAX									5,001.46-
23620	088	000	36880000.481100.		26608682	09/22/25	JE	G	OIP Aug 2025 2.96375%	7988319		28.31-	
Total for Object			481100	INVESTMENT INCOME									28.31-
23620	088	000	36880000.599100.		58611714	09/09/25	PV	V	COLUMBUS EXPOSITION & RACING I	7973936		1,206.61	
23620	088	000	36880000.599100.		58611779	09/09/25	PV	V	SOUTH SIOUX CITY RACING & EVEN	7973936		80.44	
23620	088	000	36880000.599100.		58611815	09/09/25	PV	V	FONNER PARK	7973936		2,493.67	
23620	088	000	36880000.599100.		58611867	09/09/25	PV	V	LEGACY DOWNS	7973936		1,206.61	
Total for Object			599100	OTHER GOVERNMENT AID									4,987.33
Total for Business Unit		36880000	EXOTIC WAGERING TRACK DIST									42.44-	

NIS0003

STATE OF NEBRASKA
MTD General Ledger Detail

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Agency	036	RACING & GAMING COMMISSION
Division	000	AGENCY DEFINED DIVISION
Grant		

All Objects
As of 09/30/25

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Fund	Program	Sub-Program	Account Number	Sub-ledger	Doc Number	Tran Date	Tran Type	Batch Type	Payee/Explanation	Batch Number	Posted Code	Month to Date	
23650	081	010	36811000.474100.		636969	09/03/25	RC	RB	GAMING LICENSE FEES	7967928		25.00-	
23650	081	010	36811000.474100.		636969	09/03/25	RC	RB	GAMING LICENSE FEES	7967928		1,515.00-	
23650	081	010	36811000.474100.		636969	09/03/25	RC	RB	GAMING LICENSE FEES	7967928		50.00-	
23650	081	010	36811000.474100.		636969	09/03/25	RC	RB	GAMING LICENSE FEES	7967928		700.00-	
23650	081	010	36811000.474100.		636969	09/03/25	RC	RB	GAMING LICENSE FEES	7967928		50.00-	
23650	081	010	36811000.474100.		637210	09/04/25	RC	RB	GAMING LICENSE FEES	7969472		4,000.00-	
23650	081	010	36811000.474100.		637210	09/04/25	RC	RB	GAMING LICENSE FEES	7969472		150.00-	
23650	081	010	36811000.474100.		637210	09/04/25	RC	RB	GAMING LICENSE FEES	7969472		150.00-	
23650	081	010	36811000.474100.		637406	09/05/25	RC	RB	GAMING LICENSE FEES	7971160		2,000.00-	
23650	081	010	36811000.474100.		637406	09/05/25	RC	RB	GAMING LICENSE FEES	7971160		3,800.00-	
23650	081	010	36811000.474100.		637728	09/08/25	RC	RB	GAMING LICENSE FEES	7973075		29,380.00-	
23650	081	010	36811000.474100.		638044	09/11/25	RC	RB	GAMING LICENSE FEES	7977235		1,050.00-	
23650	081	010	36811000.474100.		638044	09/11/25	RC	RB	GAMING LICENSE FEES	7977235		2,000.00-	
23650	081	010	36811000.474100.		638044	09/11/25	RC	RB	GAMING LICENSE FEES	7977235		6,050.00-	
23650	081	010	36811000.474100.		638352	09/12/25	RC	RB	GAMING LICENSE FEES	7978936		2,000.00-	
23650	081	010	36811000.474100.		638738	09/15/25	RC	RB	GAMING LICENSE FEES	7981106		750.00-	
23650	081	010	36811000.474100.		638739	09/15/25	RC	RB	GAMING LICENSE FEES	7981139		1,550.00-	
23650	081	010	36811000.474100.		638739	09/15/25	RC	RB	GAMING LICENSE FEES	7981139		2,200.00-	
23650	081	010	36811000.474100.		638739	09/15/25	RC	RB	GAMING LICENSE FEES	7981139		2,900.00-	
23650	081	010	36811000.474100.		638739	09/15/25	RC	RB	GAMING LICENSE FEES	7981139		75.00-	
23650	081	010	36811000.474100.		638739	09/15/25	RC	RB	GAMING LICENSE FEES	7981139		2,970.00-	
23650	081	010	36811000.474100.		638739	09/15/25	RC	RB	GAMING LICENSE FEES	7981139		2,125.00-	
23650	081	010	36811000.474100.		638739	09/15/25	RC	RB	GAMING LICENSE FEES	7981139		1,950.00-	
23650	081	010	36811000.474100.		639408	09/17/25	RC	RB	GAMING LICENSE FEES	7984455		50.00-	
23650	081	010	36811000.474100.		639782	09/18/25	RC	RB	GAMING LICENSE FEES	7985772		1,000.00-	
23650	081	010	36811000.474100.		639961	09/22/25	RC	RB	GAMING LICENSE FEES	7989444		900.00-	
23650	081	010	36811000.474100.		640307	09/23/25	RC	RB	GAMING LICENSE FEES	7991093		3,500.00-	
23650	081	010	36811000.474100.		640892	09/29/25	RC	RB	GAMING LICENSE FEES	7996967		400.00-	
23650	081	010	36811000.474100.		640892	09/29/25	RC	RB	GAMING LICENSE FEES	7996967		1,000.00-	
23650	081	010	36811000.474100.		640892	09/29/25	RC	RB	GAMING LICENSE FEES	7996967		50.00-	
23650	081	010	36811000.474100.		640939	09/29/25	RC	RB	GAMING LICENSE FEES	7997529		5,025.00-	
Total for Object			474100	GENERAL BUSINESS FEES									79,365.00-
23650	081	010	36811000.474101.		640531	09/24/25	RC	RB	Columbus Annual Review-Gaming	7993031		50,000.00-	
Total for Object			474101	Annual Operator FEES									50,000.00-
23650	081	010	36811000.511100.		3191592	09/03/25	T2	7	PAYROLL LABOR DISTRIBUTION	7958319		20,454.57	
23650	081	010	36811000.511100.		3191855	09/17/25	T2	7	PAYROLL LABOR DISTRIBUTION	7972946		16,280.73	
Total for Object			511100	PERMANENT SALARIES-WAGES									36,735.30

Fund	Program	Sub-Program	Account Number	Sub-ledger	Doc Number	Tran Date	Tran Type	Batch Type	Payee/Explanation	Batch Number	Posted Code	Month to Date
23650	081	010	36811000.512100.		3191592	09/03/25	T2	7	PAYROLL LABOR DISTRIBUTION	7958319		505.70
23650	081	010	36811000.512100.		3191855	09/17/25	T2	7	PAYROLL LABOR DISTRIBUTION	7972946		2,903.25
Total for Object			512100	VACATION LEAVE EXPENSE								3,408.95
23650	081	010	36811000.512200.		3191592	09/03/25	T2	7	PAYROLL LABOR DISTRIBUTION	7958319		835.65
23650	081	010	36811000.512200.		3191855	09/17/25	T2	7	PAYROLL LABOR DISTRIBUTION	7972946		536.63
Total for Object			512200	SICK LEAVE EXPENSE								1,372.28
23650	081	010	36811000.512300.		3191855	09/17/25	T2	7	PAYROLL LABOR DISTRIBUTION	7972946		2,245.56
Total for Object			512300	HOLIDAY LEAVE EXPENSE								2,245.56
23650	081	010	36811000.515100.		3191593	09/03/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7958319		1,591.45
23650	081	010	36811000.515100.		3191856	09/17/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7972946		1,604.20
Total for Object			515100	RETIREMENT PLANS EXPENSE								3,195.65
23650	081	010	36811000.515200.		3191593	09/03/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7958319		1,566.11
23650	081	010	36811000.515200.		3191856	09/17/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7972946		1,579.17
Total for Object			515200	FICA EXPENSE								3,145.28
23650	081	010	36811000.515500.		3191593	09/03/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7958319		4,403.52
23650	081	010	36811000.515500.		3191856	09/17/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7972946		4,403.52
Total for Object			515500	HEALTH INSURANCE EXPENSE								8,807.04
23650	081	010	36811000.521100.		26558483	09/15/25	JE	G	Postage 20250801 - 20250831	7980363		4.31
23650	081	010	36811000.521100.		26583933	09/17/25	JE	G	POSTAGE DUE AUG 2025	7983753		5.25
Total for Object			521100	POSTAGE EXPENSE								9.56
23650	081	010	36811000.521400.		58635079	09/12/25	PV	V	AS - OCIO - IMSERVICES	7979417		1,432.52
Total for Object			521400	CIO CHARGES								1,432.52
23650	081	010	36811000.521410.		58635079	09/12/25	PV	V	AS - OCIO - IMSERVICES	7979417		273.00
Total for Object			521410	OCIO - EQUIP LEASING								273.00
23650	081	010	36811000.521441.		58677300	09/19/25	PV	V	AS - OCIO - COMMUNICATIONS	7990011		392.26
Total for Object			521441	OCIO - COMMUNICATIONS								392.26
23650	081	010	36811000.522100.		26476715	09/03/25	J1	G	PURCHASE CARD TRANSACTION	7966939		120.00
Total for Object			522100	DUES & SUBSCRIPTION EXP								120.00

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Division 000
Grant

RACING & GAMING COMMISSION
AGENCY DEFINED DIVISION

STATE OF NEBRASKA
MTD General Ledger Detail
All Objects
As of 09/30/25

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Fund	Program	Sub-Program	Account Number	Sub-ledger	Doc Number	Tran Date	Tran Type	Batch Type	Payee/Explanation	Batch Number	Posted Code	Month to Date
23650	081	010	36811000.524600.		26426227	09/08/25	JE	G	RENT & LB530 SEPT 2025 - OTHER	7959696		20,152.02
Total for Object			524600 RENT EXPENSE-BUILDINGS									20,152.02
23650	081	010	36811000.531100.		26476715	09/03/25	J1	G	PURCHASE CARD TRANSACTION	7966939		16.27
23650	081	010	36811000.531100.		26476715	09/03/25	J1	G	PURCHASE CARD TRANSACTION	7966939		36.80
23650	081	010	36811000.531100.		26476715	09/03/25	J1	G	PURCHASE CARD TRANSACTION	7966939		41.17
23650	081	010	36811000.531100.		26476715	09/03/25	J1	G	PURCHASE CARD TRANSACTION	7966939		53.95
23650	081	010	36811000.531100.		26476715	09/03/25	J1	G	PURCHASE CARD TRANSACTION	7966939		68.99
23650	081	010	36811000.531100.		26476715	09/03/25	J1	G	PURCHASE CARD TRANSACTION	7966939		27.19
23650	081	010	36811000.531100.		26476715	09/03/25	J1	G	PURCHASE CARD TRANSACTION	7966939		122.88
23650	081	010	36811000.531100.		26476715	09/03/25	J1	G	PURCHASE CARD TRANSACTION	7966939		12.15
23650	081	010	36811000.531100.		26476715	09/03/25	J1	G	PURCHASE CARD TRANSACTION	7966939		95.96
Total for Object			531100 OFFICE SUPPLIES EXPENSE									475.36
23650	081	010	36811000.532100.		26476715	09/03/25	J1	G	PURCHASE CARD TRANSACTION	7966939		155.11
Total for Object			532100 NON-CAPITALIZED EQUIP PU									155.11
23650	081	010	36811000.534900.		58584520	09/02/25	PV	V	CULLIGAN OF GRAND ISLAND	7965297		41.00
23650	081	010	36811000.534900.		58599679	09/05/25	PV	V	CULLIGAN OF LINCOLN - PURCHASI	7970085		71.00
Total for Object			534900 MISCELLANEOUS SUP EXP									112.00
23650	081	010	36811000.539500.		58590045	09/03/25	PC	V	Purchase Card Offset	7966679		1,130.64
23650	081	010	36811000.539500.		58590045	09/03/25	PC	V	Purchase Card Offset	7966679		858.76-
23650	081	010	36811000.539500.		26476715	09/03/25	J1	G	PURCHASE CARD TRANSACTION	7966939		1,130.64-
23650	081	010	36811000.539500.		26476716	09/03/25	J1	G	PURCHASE CARD TRANSACTION	7966939		858.76
Total for Object			539500 PURCHASING CARD SUSPENSE									
23650	081	010	36811000.541100.		2248714	09/05/25	OV	O	DUESSEL, MAHER	7970947		12,000.00
23650	081	010	36811000.541100.		2248714	09/05/25	OV	O	DUESSEL, MAHER	7970947		12,000.00
23650	081	010	36811000.541100.		2248714	09/05/25	OV	O	DUESSEL, MAHER	7970947		8,000.00
Total for Object			541100 ACCTG & AUDITING SERVICES									32,000.00
23650	081	010	36811000.542100.		58590505	09/03/25	PV	V	AS - PERSONNEL DIVISION	7967345		1,229.82
23650	081	010	36811000.542100.		58645190	09/16/25	PV	V	AS - PERSONNEL DIVISION	7982000		1,106.84
Total for Object			542100 SOS TEMP SERV - PERSONNEL									2,336.66
23650	081	010	36811000.554900.		2252628	09/18/25	OV	O	GAMING LABORATORIES INTERNATIO	7986092		2,274.09
23650	081	010	36811000.554900.		2252628	09/18/25	OV	O	GAMING LABORATORIES INTERNATIO	7986092		1,049.58

Fund	Program	Sub-Program	Account Number	Sub-ledger	Doc Number	Tran Date	Tran Type	Batch Type	Payee/Explanation	Batch Number	Posted Code	Month to Date	
23650	081	010	36811000.554900.		2252628	09/18/25	OV	O	GAMING LABORATORIES INTERNATIO	7986092		1.33	
23650	081	010	36811000.554900.		2252630	09/18/25	OV	O	GAMING LABORATORIES INTERNATIO	7986092		2,274.09	
23650	081	010	36811000.554900.		2252630	09/18/25	OV	O	GAMING LABORATORIES INTERNATIO	7986092		1,049.58	
23650	081	010	36811000.554900.		2252630	09/18/25	OV	O	GAMING LABORATORIES INTERNATIO	7986092		1.33	
23650	081	010	36811000.554900.		58677614	09/23/25	PV	V	NORTH WILLIAMSBURG JOINT VENTU	7990097		120.00	
23650	081	010	36811000.554900.		58677618	09/23/25	PV	V	NORTH WILLIAMSBURG JOINT VENTU	7990097		488.19	
Total for Object			554900	OTHER CONTRACTUAL SERVICES									7,258.19
23650	081	010	36811000.556100.		58737649	09/29/25	PV	V	AS - RISK MANAGEMENT DIVISION	7997257		40.82	
Total for Object			556100	INSURANCE EXPENSE									40.82
23650	081	010	36811000.573100.		58612459	09/09/25	PV	V	AS - TRANSPORTATION SERVICES B	7974053		463.59	
23650	081	010	36811000.573100.		58678643	09/23/25	PV	V	AS - TRANSPORTATION SERVICES B	7990858		244.14	
23650	081	010	36811000.573100.		58737543	09/29/25	PV	V	AS - TRANSPORTATION SERVICES B	7997129		2.27	
Total for Object			573100	STATE-OWNED TRANSPORT									710.00
Total for Business Unit		36811000	GAMING ADMIN									4,987.44	

Fund	Program	Sub-Program	Account Number	Sub-ledger	Doc Number	Tran Date	Tran Type	Batch Type	Payee/Explanation	Batch Number	Posted Code	Month to Date
23650	081	020	36812000.511100.		3191592	09/03/25	T2	7	PAYROLL LABOR DISTRIBUTION	7958319		21,898.02
23650	081	020	36812000.511100.		3191855	09/17/25	T2	7	PAYROLL LABOR DISTRIBUTION	7972946		20,841.72
Total for Object			511100	PERMANENT SALARIES-WAGES								42,739.74
23650	081	020	36812000.512100.		3191592	09/03/25	T2	7	PAYROLL LABOR DISTRIBUTION	7958319		475.87
23650	081	020	36812000.512100.		3191855	09/17/25	T2	7	PAYROLL LABOR DISTRIBUTION	7972946		5,286.73
Total for Object			512100	VACATION LEAVE EXPENSE								5,762.60
23650	081	020	36812000.512200.		3191592	09/03/25	T2	7	PAYROLL LABOR DISTRIBUTION	7958319		763.06
23650	081	020	36812000.512200.		3191855	09/17/25	T2	7	PAYROLL LABOR DISTRIBUTION	7972946		1,508.12
Total for Object			512200	SICK LEAVE EXPENSE								2,271.18
23650	081	020	36812000.512300.		3191855	09/17/25	T2	7	PAYROLL LABOR DISTRIBUTION	7972946		2,903.52
Total for Object			512300	HOLIDAY LEAVE EXPENSE								2,903.52
23650	081	020	36812000.512500.		3191855	09/17/25	T2	7	PAYROLL LABOR DISTRIBUTION	7972946		352.00
Total for Object			512500	FUNERAL LEAVE EXPENSE								352.00
23650	081	020	36812000.515100.		3191593	09/03/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7958319		1,732.49
23650	081	020	36812000.515100.		3191856	09/17/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7972946		2,313.21
Total for Object			515100	RETIREMENT PLANS EXPENSE								4,045.70
23650	081	020	36812000.515200.		3191593	09/03/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7958319		1,734.09
23650	081	020	36812000.515200.		3191856	09/17/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7972946		2,318.25
Total for Object			515200	FICA EXPENSE								4,052.34
23650	081	020	36812000.515500.		3191593	09/03/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7958319		3,254.33
23650	081	020	36812000.515500.		3191856	09/17/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7972946		3,627.05
Total for Object			515500	HEALTH INSURANCE EXPENSE								6,881.38
23650	081	020	36812000.521400.		58635079	09/12/25	PV	V	AS - OCIO - IMSSERVICES	7979417		1,761.02
Total for Object			521400	CIO CHARGES								1,761.02
23650	081	020	36812000.521410.		58635079	09/12/25	PV	V	AS - OCIO - IMSSERVICES	7979417		363.00
Total for Object			521410	OCIO - EQUIP LEASING								363.00
23650	081	020	36812000.521441.		58677300	09/19/25	PV	V	AS - OCIO - COMMUNICATIONS	7990011		176.08
Total for Object			521441	OCIO - COMMUNICATIONS								176.08

Fund	Program	Sub-Program	Account Number	Sub-ledger	Doc Number	Tran Date	Tran Type	Batch Type	Payee/Explanation	Batch Number	Posted Code	Month to Date
23650	081	020	36812000.522600.		58584515	09/02/25	PV	V	NEBRASKA STATE PATROL	7965283		10.00
23650	081	020	36812000.522600.		2247262	09/02/25	OV	O	ONE SOURCE THE BACKGROUND CHEC	7966307		75.00
23650	081	020	36812000.522600.		58595264	09/04/25	PV	V	NEBRASKA STATE PATROL	7969340		110.00
23650	081	020	36812000.522600.		58640395	09/15/25	PV	V	NEBRASKA STATE PATROL	7980646		8.00
Total for Object			522600	JOB APPLICANT EXPENSE								203.00
23650	081	020	36812000.531100.		58683694	09/24/25	PV	V	EAGLE PRINTING & SIGN	7991717		55.70
Total for Object			531100	OFFICE SUPPLIES EXPENSE								55.70
23650	081	020	36812000.531200.		26476715	09/03/25	J1	G	PURCHASE CARD TRANSACTION	7966939		108.48
23650	081	020	36812000.531200.		26476715	09/03/25	J1	G	PURCHASE CARD TRANSACTION	7966939		28.49
Total for Object			531200	IT SUPPLIES								136.97
23650	081	020	36812000.534900.		26476715	09/03/25	J1	G	PURCHASE CARD TRANSACTION	7966939		74.99
23650	081	020	36812000.534900.		26476715	09/03/25	J1	G	PURCHASE CARD TRANSACTION	7966939		48.23
Total for Object			534900	MISCELLANEOUS SUP EXP								123.22
23650	081	020	36812000.556100.		58737649	09/29/25	PV	V	AS - RISK MANAGEMENT DIVISION	7997257		56.54
Total for Object			556100	INSURANCE EXPENSE								56.54
23650	081	020	36812000.571100.		26476716	09/03/25	J1	G	PURCHASE CARD TRANSACTION	7966939		720.62
Total for Object			571100	LODGING								720.62
23650	081	020	36812000.571800.		58623133	09/10/25	PV	V	CORUM, CHASMIN	7975302		135.80
23650	081	020	36812000.571800.		58638874	09/15/25	PV	V	LAMPE, AUSTIN M	7980430		344.40
23650	081	020	36812000.571800.		58653421	09/17/25	PV	V	KINDER, CATHY	7984275		63.00
23650	081	020	36812000.571800.		58662910	09/19/25	PV	V	VOGT, KRISTEN	7987678		135.80
23650	081	020	36812000.571800.		58683588	09/24/25	PV	V	CORUM, CHASMIN	7991587		172.20
23650	081	020	36812000.571800.		58737760	09/29/25	PV	V	CORUM, CHASMIN	7997392		99.40
Total for Object			571800	MEALS - TRAVEL STATUS								950.60
23650	081	020	36812000.573100.		58678643	09/23/25	PV	V	AS - TRANSPORTATION SERVICES B	7990858		1,009.15
Total for Object			573100	STATE-OWNED TRANSPORT								1,009.15
23650	081	020	36812000.574500.		58653421	09/17/25	PV	V	KINDER, CATHY	7984275		390.60
Total for Object			574500	PERSONAL VEHICLE MILEAGE								390.60
Total for Business Unit		36812000	GAMING COMPLIANCE									73,513.72

Fund	Program	Sub-Program	Account Number	Sub-ledger	Doc Number	Tran Date	Tran Type	Batch Type	Payee/Explanation	Batch Number	Posted Code	Month to Date
23650	081	040	36814000.511100.		3191592	09/03/25	T2	7	PAYROLL LABOR DISTRIBUTION	7958319		2,745.81
23650	081	040	36814000.511100.		3191855	09/17/25	T2	7	PAYROLL LABOR DISTRIBUTION	7972946		2,593.26
Total for Object			511100	PERMANENT SALARIES-WAGES								5,339.07
23650	081	040	36814000.512100.		3191855	09/17/25	T2	7	PAYROLL LABOR DISTRIBUTION	7972946		152.54
Total for Object			512100	VACATION LEAVE EXPENSE								152.54
23650	081	040	36814000.512200.		3191592	09/03/25	T2	7	PAYROLL LABOR DISTRIBUTION	7958319		305.09
Total for Object			512200	SICK LEAVE EXPENSE								305.09
23650	081	040	36814000.512300.		3191855	09/17/25	T2	7	PAYROLL LABOR DISTRIBUTION	7972946		305.09
Total for Object			512300	HOLIDAY LEAVE EXPENSE								305.09
23650	081	040	36814000.515100.		3191593	09/03/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7958319		228.45
23650	081	040	36814000.515100.		3191856	09/17/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7972946		228.45
Total for Object			515100	RETIREMENT PLANS EXPENSE								456.90
23650	081	040	36814000.515200.		3191593	09/03/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7958319		226.59
23650	081	040	36814000.515200.		3191856	09/17/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7972946		226.59
Total for Object			515200	FICA EXPENSE								453.18
23650	081	040	36814000.515500.		3191593	09/03/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7958319		247.72
23650	081	040	36814000.515500.		3191856	09/17/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7972946		247.72
Total for Object			515500	HEALTH INSURANCE EXPENSE								495.44
23650	081	040	36814000.521400.		58635079	09/12/25	PV	V	AS - OCIO - IMSERVICES	7979417		516.59
Total for Object			521400	CIO CHARGES								516.59
23650	081	040	36814000.521402.		58677300	09/19/25	PV	V	AS - OCIO - COMMUNICATIONS	7990011		411.56
Total for Object			521402	OCIO - NETWORK								411.56
23650	081	040	36814000.521410.		58635079	09/12/25	PV	V	AS - OCIO - IMSERVICES	7979417		99.00
Total for Object			521410	OCIO - EQUIP LEASING								99.00
23650	081	040	36814000.521431.		58635079	09/12/25	PV	V	AS - OCIO - IMSERVICES	7979417		76.00
Total for Object			521431	OCIO - SOFTWARE RENEWAL								76.00
23650	081	040	36814000.521441.		58677300	09/19/25	PV	V	AS - OCIO - COMMUNICATIONS	7990011		285.93
Total for Object			521441	OCIO - COMMUNICATIONS								285.93

Agency	036	RACING & GAMING COMMISSION
Division	000	AGENCY DEFINED DIVISION
Grant		

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Fund	Program	Sub-Program	Account Number	Sub-ledger	Doc Number	Tran Date	Tran Type	Batch Type	Payee/Explanation	Batch Number	Posted Code	Month to Date
23650	081	050	36815000.511100.		3191592	09/03/25	T2	7	PAYROLL LABOR DISTRIBUTION	7958319		5,729.80
23650	081	050	36815000.511100.		3191855	09/17/25	T2	7	PAYROLL LABOR DISTRIBUTION	7972946		4,670.72
Total for Object			511100	PERMANENT SALARIES-WAGES								10,400.52
23650	081	050	36815000.511800.		3191855	09/17/25	T2	7	PAYROLL LABOR DISTRIBUTION	7972946		303.89
Total for Object			511800	COMPENSATORY TIME PAID								303.89
23650	081	050	36815000.512100.		3191592	09/03/25	T2	7	PAYROLL LABOR DISTRIBUTION	7958319		37.00
23650	081	050	36815000.512100.		3191855	09/17/25	T2	7	PAYROLL LABOR DISTRIBUTION	7972946		1,164.44
Total for Object			512100	VACATION LEAVE EXPENSE								1,201.44
23650	081	050	36815000.512200.		3191592	09/03/25	T2	7	PAYROLL LABOR DISTRIBUTION	7958319		71.00
23650	081	050	36815000.512200.		3191855	09/17/25	T2	7	PAYROLL LABOR DISTRIBUTION	7972946		310.00
Total for Object			512200	SICK LEAVE EXPENSE								381.00
23650	081	050	36815000.512300.		3191855	09/17/25	T2	7	PAYROLL LABOR DISTRIBUTION	7972946		500.08
Total for Object			512300	HOLIDAY LEAVE EXPENSE								500.08
23650	081	050	36815000.515100.		3191593	09/03/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7958319		437.15
23650	081	050	36815000.515100.		3191856	09/17/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7972946		520.36
Total for Object			515100	RETIREMENT PLANS EXPENSE								957.51
23650	081	050	36815000.515200.		3191593	09/03/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7958319		396.84
23650	081	050	36815000.515200.		3191856	09/17/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7972946		481.85
Total for Object			515200	FICA EXPENSE								878.69
23650	081	050	36815000.515500.		3191593	09/03/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7958319		1,574.83
23650	081	050	36815000.515500.		3191856	09/17/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7972946		1,574.83
Total for Object			515500	HEALTH INSURANCE EXPENSE								3,149.66
23650	081	050	36815000.521400.		58635079	09/12/25	PV	V	AS - OCIO - IMSERVICES	7979417		631.02
Total for Object			521400	CIO CHARGES								631.02
23650	081	050	36815000.521410.		58635079	09/12/25	PV	V	AS - OCIO - IMSERVICES	7979417		120.00
Total for Object			521410	OCIO - EQUIP LEASING								120.00
23650	081	050	36815000.521441.		58677300	09/19/25	PV	V	AS - OCIO - COMMUNICATIONS	7990011		105.72
Total for Object			521441	OCIO - COMMUNICATIONS								105.72

Agency	036	RACING & GAMING COMMISSION
Division	000	AGENCY DEFINED DIVISION
Grant		

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Agency036

Division001

Grant

RACING & GAMING COMMISSION

AGENCY DEFINED DIVISION

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Fund	Program	Sub-Program	Account Number	Sub-ledger	Doc Number	Tran Date	Tran Type	Batch Type	Payee/Explanation	Batch Number	Posted Code	Month to Date
23650	074	000	36741000.454300.		637729	09/09/25	RC	RB	Aug 2025 STF	7973796		4,234.97-
23650	074	000	36741000.454300.		637729	09/09/25	RC	RB	Aug 2025 STF	7973796		8,844.06-
23650	074	000	36741000.454300.		637729	09/09/25	RC	RB	Aug 2025 STF	7973796		32,810.96-
23650	074	000	36741000.454300.		637729	09/09/25	RC	RB	Aug 2025 STF	7973796		17,403.62-
23650	074	000	36741000.454300.		638740	09/15/25	RC	RB	STF AUG 2025 Atokad	7981219		375.16-
23650	074	000	36741000.454300.		640530	09/24/25	RC	RB	STF Aug 2025 Lake Mac	7992759		429.62-
Total for Object			454300	PARI-MUTUEL WAGERING TAX								64,098.39-
23650	074	000	36741000.474100.		26530114	09/10/25	JT	G	9-10-25 Return Checks	7976094		4,000.00
Total for Object			474100	GENERAL BUSINESS FEES								4,000.00
23650	074	000	36741000.493100.		26476873	09/03/25	JE	G	LB357 RCNG&GMNG CASH-RCTRK GAM	7967479		655,472.00-
23650	074	000	36741000.493100.		26658586	09/29/25	JE	G	Corr BU GL 9/22/25	7997097		1,626.63-
Total for Object			493100	OPERATING TRANSFERS IN								657,098.63-
23650	074	000	36741000.521441.		58677300	09/19/25	PV	V	AS - OCIO - COMMUNICATIONS	7990011		85.51
Total for Object			521441	OCIO - COMMUNICATIONS								85.51
23650	074	000	36741000.524600.		26426227	09/08/25	JE	G	RENT & LB530 SEPT 2025 - OTHER	7959696		2,748.00
Total for Object			524600	RENT EXPENSE-BUILDINGS								2,748.00
23650	074	000	36741000.545000.		2248712	09/05/25	OV	O	INDUSTRIAL LABORATORIES CO INC	7970947		2,310.00
Total for Object			545000	LABORATORY SERVICES								2,310.00
23650	074	000	36741000.545001.		58595264	09/04/25	PV	V	NEBRASKA STATE PATROL	7969340		3,630.00
Total for Object			545001	FINGERPRINTS								3,630.00
23650	074	000	36741000.546800.		2249484	09/09/25	OV	O	AVONDALE LARGE ANIMAL CLINIC	7974050		750.00
Total for Object			546800	VETERINARY SERVICES								750.00
23650	074	000	36741000.555510.		2248769	09/05/25	OV	O	THOROUGHNBRED RACING PROTECTIVE	7971092		2,000.00
Total for Object			555510	SAAS SUBSCRIPTION FEES								2,000.00
23650	074	000	36741000.573100.		58678643	09/23/25	PV	V	AS - TRANSPORTATION SERVICES B	7990858		243.72
Total for Object			573100	STATE-OWNED TRANSPORT								243.72
23650	074	000	36741000.574600.		2249484	09/09/25	OV	O	AVONDALE LARGE ANIMAL CLINIC	7974050		296.10
Total for Object			574600	CONTRACTUAL SERV - TRAVEL EXP								296.10

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	FY25/26 Budget	Actual 9/30/2025	Time Elapse 25.21%
Racing Fund 23650 (074)			
PSL	139,565.00	31,625.83	22.66%
Benefits	23,711.00	10,192.41	42.99%
Operation	277,482.00	72,271.56	26.05%
Travel	82,000.00	22,609.67	27.57%
Capital Outlay		-	0.00%
Total Expenses	522,758.00	136,699.47	26.15%
Pari Mutuel tax-454300	600,000.00	205,202.52	34.20%
License Fees - 474100	45,000.00	3,111.00	6.91%
Racing days fee - 474101	6,700.00		
Misc reimburse - 474102			
Lab test reimburse - 474103	500.00	440.00	
Investment Income-481100	-	4,783.15	
Total Revenue	652,200.00	213,536.67	32.74%

	FY25/26 Budget	Actual 9/30/2025	Time Elapse 25.21%
Administration			
PSL	712,175.00	129,670.94	18.21%
Benefits	279,876.00	47,975.84	17.14%
Operation	685,690.00	201,295.77	29.36%
Travel	32,500.00	6,729.09	20.70%
Capital Outlay	-	-	0.00%
Total Expenses	1,710,241.00	385,671.64	22.55%
Business Fees	700,000.00	328,700.50	46.96%
Annual fee	5,000,000.00	2,050,000.00	41.00%
Investment Income	-	-	
Reim Non Govt	1,000.00	-	0.00%
Surplus Sales	-	-	
Total Revenue	5,701,000.00	2,378,700.50	41.72%
Compliance			
PSL	889,265.00	138,353.81	15.56%
Benefits	411,302.00	42,663.64	10.37%
Operation	43,500.00	8,673.32	19.94%
Travel	36,000.00	13,460.18	37.39%
Capital Outlay	-	-	0.00%
Total Expenses	1,380,067.00	203,150.95	14.72%
Enforcement			
PSL	782,600.00	106,577.21	13.62%
Benefits	411,266.00	50,085.82	12.18%
Operation	81,800.00	9,545.99	11.67%
Travel	47,000.00	5,295.82	11.27%
Capital Outlay	3,000.00	-	0.00%
Total Expenses	1,325,666.00	171,504.84	12.94%
IT			
PSL	152,150.00	18,931.63	12.44%
Benefits	29,340.00	4,707.85	16.05%
Operation	269,100.00	4,417.74	1.64%
Travel	7,500.00	258.48	3.45%
Capital Outlay	-	-	0.00%
Total Expenses	458,090.00	28,315.70	6.18%
Licensing			
PSL	241,800.00	29,509.06	12.20%
Benefits	138,890.00	14,115.75	10.16%
Operation	151,800.00	35,907.38	23.65%
Travel	19,700.00	5,326.70	27.04%
Capital Outlay	-	-	0.00%
Total Expenses	552,190.00	84,858.89	15.37%
Commissioners			
PSL	89,544.00	21,924.28	
Benefits	6,850.00	1,677.20	
Operation	409,004.00	1,971.76	
Travel	15,600.00	1,255.83	
Total Expenses	520,998.00	26,829.07	
Extra Appropriation			
PSL	-	-	
Benefits	-	-	
Operation	-	-	
Travel	-	-	
Total Expenses	-	-	

	FY25/26 Budget	Actual 9/30/2025	25.21%
Grand Total Prg 081	Fund 23650		
PSL	2,867,534.00	444,966.93	15.52%
Benefits	1,277,524.00	161,226.10	12.62%
Operation	1,640,894.00	261,811.96	15.96%
Travel	158,300.00	32,326.10	20.42%
Capital Outlay	3,000.00	-	0.00%
Total Expenses	5,947,252.00	900,331.09	15.14%
Business Fees	700,000.00	328,700.50	46.96%
Annual Fee	5,000,000.00	2,050,000.00	41.00%
Investment Income	-	-	0.00%
Reim Non Govt	1,000.00	-	0.00%
Surplus Sales	-	-	
Total Revenue	5,701,000.00	2,378,700.50	41.72%

Fund Summary

23650

General Cash	8,600,756.94
Liabilities	35,016.89
Fund Balance	8,565,740.05

Self Exclusion fund	
Fund Summary	
23651	
General Cash	17,454.78
Liabilities	-
Fund Balance	17,454.78
Operations	
Other Operating Exp	1,600.00
Revenue	
Fines, Forfeits	12,612.69
Investment Income	51.89
Total Revenue	12,664.58

Information from Workday

Division	# of FTE	Vacancies	Filled
Admin	9.00	1.00	8.00
Compliance	13.00	1.00	12.00
Enforcement	8.00	1.00	7.00
IT	1.00	-	1.00
Licensing	5.00	2.00	3.00
Total	36.00	5.00	31.00
Commissioner	7.00	-	7.00

FY25/26	Actual	Time Elapse
Budget	9/30/2025	25.21%

Track Dist Fund 23620 (088)			
Govt Aid	120,000.00	14,948.14	12.46%
Total Expenses	120,000.00	14,948.14	12.46%
Pari Mutuel tax-454300	75,000.00	14,961.31	
Investment Income-481100		93.37	
Total Revenue	75,000.00	15,054.68	20.07%

Fund Summary	23620
General Cash	10,595.77
Liabilities	
Cash balance	10,595.77

Casino Tax Fund 23655 (087)			
Govt Aid	20,000,000.00	3,280,141.41	16.40%
Total Expenses	20,000,000.00	3,280,141.41	16.40%
Gaming Tax 25% - 454320	20,000,000.00	3,280,141.41	
Total Revenue	20,000,000.00	3,280,141.41	16.40%

Governance Committee

Racetrack

Timeline

Approval

Racetrack Timeline

Legacy Downs – Lincoln, NE

Proposed Timeline:

Infrastructure Component	Target Completion Year
Electricity and Water	2026
Additional Barns (2) – 325 stalls	2026
Test Barn	2026
Admin Building (Fonner-style layout):	2027
- Stewards Office	
- Vets Office	
- HBPA Office	
- Showers and Restrooms	
- Temporary Jockeys' Quarters	
Grandstand (1,000 seats, suites, etc.)	2028

Horsemen's Park – Omaha, NE

Proposed Timeline:

Infrastructure Component	Target Completion Year
Guard Shack	2026
Jockeys' Quarters	2026
Grandstand	2027
Racing Offices	2027
Paddock / Winner's Circle	2027
Tornado Shelter Areas	2027

Lake Mac Casino Racetrack Resort / HER – Ogallala, NE

Proposed Timeline:

Infrastructure Component	Target Completion Year
Guard Shack	2026
Paddock	2026
Test Barn	2026
Grandstand	2027
Jockeys' Quarters	2027
Racing Offices	2027
Additional Barns	2028

Note: HER/Elite have already agreed to this timeline in a previous meeting.

Atokad / SSCR – South Sioux City, NE

Proposed Timeline:

Infrastructure Component	Target Completion Year
Jockeys' Quarters	2026
Admin Building	2026
Barn	2026
Paddock	2026
Stewards Stand	2027
Additional Office Space	2027
Concessions	2027
Restrooms	2027
Additional Barn	2027

2026 Live Race Day Applications

9. Committed Race Days for 2026

Applications for the 2026 live race meets have been received from Legacy Downs, Horsemen's Park, and Atokad Downs. Each facility has submitted its committed number of race days; however, specific dates have not yet been selected. The Commission acknowledges receipt of these applications and recognizes each racetrack's intent to conduct the proposed number of live race days. Final approval of these 2026 live racing schedules will occur at a future meeting once dates are finalized and submitted for consideration.

Number of Committed Race Days:

Legacy Downs – 6

Horsemen's Park – 6

Atokad Downs – 5

2026

Simulcast

License

Approvals

**NEBRASKA
THOROUGHBRED
BREEDERS
ASSOCIATION**

**NEBRASKA
HORSEMEN'S
BENEVOLENT AND
PROTECTIVE
ASSOCIATION**

**NEBRASKA
QUARTER HORSE
RACING
ASSOCIATION**

**NEBRASKA
THOROUGHBRED
BREEDERS
ASSOCIATION**

**THOROUGHBRED
RACING
ASSOCIATIONS OF
NEBRASKA**

Director's Update

PUBLIC COMMENTS

EXECUTIVE SESSION

RECONVENE MEETING

ADJOURNMENT