

Jurisdiction and Rule Web address	Rule Number	Rule Language
ARCI Model Rule http://www.ua-rtip.org/industry_service/download_model_rules	ARCI-006-025 C.(2)	(1) All monies and funds on account with the horsemen's bookkeeper shall be maintained: (2) separate and apart from monies and funds of the association;
United States Flat Racing		
Arizona http://www.azsos.gov/public_services/Title_19/19-02.htm	R19-2-121.0.4.	4. The horsemen's bookkeeper shall segregate and hold as trust funds all fees paid in added money events, early closing events, stakes, and futurities until the event is contested. The horsemen's bookkeeper shall submit proof of segregation by bank letter or bank statement to the Department through its authorized representative.
Arkansas www.dfa.arkansas.gov/offices/racingCommission/Pages/thoroughbreds.aspx	N/A	No Rule
California http://www.chrb.ca.gov/rules_law.html	1470-(a)	(a) Every association shall maintain in an approved depository those amounts deducted from the pari-mutuel handle which are retained by the association for distribution for purposes specified in the law, rules or agreements including, but not limited to purses, breeder's awards, and unclaimed pari-mutuel distribution. Each association and its managing officers are jointly and separately responsible to assure the amounts retained from the pari-mutuel handle are distributed under the law, rules or agreements (other than collective bargaining).
Colorado http://www.colorado.gov/cs/Satellite/Rev-Racing/RRAC/1209030659304	11.302	Pursuant to section 12-60-702, C.R.S., horse purse funds payable by a licensee or operator shall be retained by the licensee or operator in a trust account in a commercial bank located in Colorado until such date as the purse funds are paid to the horse owners. With the prior approval of the Commission, the operator of a horse track may withdraw moneys from such trust account to make up for shortfalls in the amounts of revenue. Each Licensee shall maintain a separate bank account from which payments of all money owing to horsemen in regard to purses, stakes, rewards, claims and deposits shall be made. Withdrawals from this account shall at all times be subject to audit by the Commission.
Delaware http://regulations.delaware.gov/AdminCode/title3/1000/1001/index.shtml#TopOfPage	5.35.1	Each Licensee shall maintain a separate bank account from which payments of all money owing to horsemen in regard to purses, stakes, rewards, claims and deposits shall be made. Withdrawals from this account shall at all times be subject to audit by the Commission.
Florida www.myfloridalicense.com/dbpr/pmw/statutes.html	N/A	No Rules; Repealed
Idaho http://adminrules.idaho.gov/rules/current/11/index.html#Racing%20	11.04.06.160.01.	160.MONIES AND FUNDS ON ACCOUNT. All monies and funds on account with the horsemen's bookkeeper must be maintained:01. Separate. Separate and apart from monies and funds of the racing association;
Illinois www.state.il.us/agency/irb/	11.B.I.b 412.50 202	This account shall reflect the aggregate utilization of monies from the Special Purse and Reward Fund for payment of purses and awards.
Indiana www.in.gov/legislative/iac/title71.html	71. IAC. 3.5-6-2 c 71. IAC 3.5-6-1 71. IAC 3.5-6-3(a)	6-2 (c) All records of the horsemen's bookkeeper shall be kept separate and apart from the records of the association. 6-1 The horsemen's bookkeeper shall maintain the records and accounts and perform the duties described in this rule and maintain such other records and accounts and perform such other duties as the association and the commission may prescribe. 6-3 (a) All monies and funds on account with the horsemen's bookkeeper shall be maintained in an account insured by the Federal Deposit Insurance Corporation.
Iowa www.state.ia.us/irgc/Content.htm#top	10.4(15)c.(1)1.	c. Moneys and funds on account. (1) All moneys and funds on account with the horsemen's bookkeeper shall be maintained: 1. Separate and apart from moneys and funds of the facility;
Kansas http://krgc.ks.gov/index.php?id=25	N/A	No Rule
Kentucky http://www.lrc.ky.gov/kar/TITLE810.HTM	810 KAR 1:026 Sec 28 (1)(a)	Horseman's Account and Horseman's Bookkeeper. (1) An association shall maintain a bank account that shall: (a) Be separate from its other accounts;
Louisiana http://horseracing.la.gov/rules.html	5725-A	A. Each association conducting a race meeting shall. provide a separate office to be used by the horsemen's bookkeeper who shall keep a separate bank account to be known as the "Horsemen's Bookkeeper Account."

Maryland www.dsd.state.md.us/comar/subtitle_chapters/09_Chapters.aspx#Subtitle10	09.10.01.30 A & B.	A. Purse money earned on thoroughbred races under the provisions of Business Regulation Article, Title 11, Annotated Code of Maryland, shall be credited to the thoroughbred purse account. B. Purse money earned on nonthoroughbred races under the provisions of Business Regulation Article, Title 11, shall be credited to each nonthoroughbred breed purse account. C. If the total amount paid for purses to nonthoroughbred horses in any race meeting does not equal
Massachusetts http://www.mass.gov/ocabr/government/oca-agencies/src-lp/rules-and-regs-src/	4.20.8	(8) Each Association running a racing meeting shall keep a separate bank account to be known as the "Horsemen's Account" with at all times sufficient funds in such account to cover all monies due horsemen in regard to purses, stakes, rewards, claims and deposits. Withdrawals from this account shall be only for such purposes and said account shall at all times are subject to audit by the Commission.
Michigan http://www.michigan.gov/mgcb/0,1607,7-120-57232_57204_57205---,00.html	N/A	No Rule
Minnesota http://www.mrc.state.mn.us/Racing/default.html	N/A	No Rule
Montana www.mtrules.org/gateway/ChapterHome.asp?Chapter=32.28	N/A	No Rule
Nebraska www.horseracing.state.ne.us/	N/A	No Rule
Nevada http://gaming.nv.gov/index.aspx?page=51	30.247-2-(C), 3	2. The records shall: (c) Be kept separate and apart from the records of the association; 3. All monies and funds associated with the horsemen's account shall be separately accounted for in the records of the association
New Jersey	////////////////	////////////////////////////////////
New Mexico http://nmrc.state.nm.us/dyn/rules_reg_00.html	15.2.3.8-D-2-c 15.2.3.8D.(3)(a)	2-(c) All records of the horsemen's bookkeeper shall be kept separate and apart from the records of the association. 3-(a) All monies and funds on account with the horsemen's bookkeeper shall be maintained: separate and apart from monies and funds of the association; in a trust account designed as "Horsemen's Trust Account"; in an account insured by the Federal Deposit and Insurance Corporation or the Federal Savings and Loan Insurance Corporation.
New York www.racing.state.ny.us/racing/racing.home.htm	N/A	No Rule
North Dakota www.legis.nd.gov/information/acdata/html/Title69.5.html	69.5-01-04-09.1	Each association shall maintain a separate bank account, to be known as the "horsemen's account", with at all times sufficient funds in such account to pay all money owing to horsemen in regard to purses, stakes, rewards, claims, and deposits. Deposits and withdrawals from this account are at all times subject to audit by the commission, and the horsemen's bookkeeper in charge of such account must be bonded in an amount determined by the commission.
Ohio http://codes.ohio.gov/oac/3769	3769-2-11 (D)	(D) All horsemen's bookkeeper funds shall be held as a separate interest bearing trust fund and there shall be no commingling of these funds with any other funds and the money in such fund and all interest accrued therein shall be held for benefit of the horsemen. This language shall not be construed to prohibit the use of said trust funds to purchase certificates of deposit or U.S. treasury notes.
Oklahoma www.ohrc.org/rulesonline.html	325-10-1-11 (4) (A)	All monies and funds on account with the Horemens' Bookkeeper shall be maintained: (A) Separate and apart from monies and funds of the organization
Oregon http://arcweb.sos.state.or.us/rules/OARS_400/OAR_462/462_tofc.html	462-140-0130 (27)	(27) Horseman's Accounts. Unless otherwise authorized by the commission, the race meet licensee shall keep a separate account, to be known as the "horseman's account", with sufficient funds to cover all monies due horsemen in regard to purses, stakes, rewards, claims, and deposits. Only those persons in whose name the account is established, or their duly authorized agent, may make withdrawals from the account.
Pennsylvania http://www.pacode.com/secure/data/058/partIVtoc.html	163.538-(e)	(e) Records, funds and accounts of funds, prizes, purses, allowances and awards under this program shall be maintained separate from other records, funds and accounts and may not become mingled with other matters. The records, funds and accounts shall be kept continuously open for inspection by the Commission.

South Dakota http://legis.state.sd.us/rules/DisplayRule.aspx?Rule=20:04	N/A	No Rule
Texas www.txrc.state.tx.us/laws/racing_rules.php	Title 16, Part 8 Chapter 309, Subchapter C Div. 4 309.297 (a)	(a) All money required to be set aside for purses, whether from wagering on live races or on simulcast wagering, are trust funds held by an association as custodial trustee for the benefit of horsemen. No more than three business days after the end of each week's wagering, the association shall deposit the amount set aside for purses into purse accounts maintained as trust accounts for the benefit of horsemen by breed by the horsemen's organization in one or more federally or privately insured depositories.
Virginia www.vrc.virginia.gov/racingrules.shtml	11vac 10-50-280	The licensee shall appoint a qualified person to act as the horsemen's bookkeeper during the race meeting. The horsemen's bookkeeper shall assist the racing secretary in maintaining the separate bank account known as the horsemen's account. Among the duties of the horsemen's bookkeeper are:
Washington www.whrc.wa.gov/?page=400	260-24-530 (2)	(2) All records, moneys, and funds on account will be maintained separate from moneys and funds of the association in an account designated as Horsemen's Account and in an account insured by the Federal Deposit and Insurance Corporation. The records are subject to inspection by the commission or the commission's designee at any time.
West Virginia www.wvracingcommission.com/wvrc_010.htm	178-1-10.2.c. 178-1-10.2.d.	10.2.c. All records of the horsemen's bookkeeper shall be kept separate and apart from the records of the association. 10.2.d. All records of the Horsemen's bookkeeper including records of accounts and monies and funds kept on deposit are subject to inspection by the Racing Commission at any time.
Wyoming http://parimutuel.state.wy.us/Rules.aspx	N/A	No Rule
Canadian Flat Racing		
Alberta www.thehorses.com/industry/about/documents		
British Columbia www.hsd.gov.bc.ca/gaming/horse-racing/index.htm#three		
Canadian Pari-mutuel Agency http://laws.justice.gc.ca/eng/SOR-91-365/20100521/index.html?rp2=SEARCH&rp3=SI&rp1=Racing&rp4=any&rp9=cr&rp10=L&rp13=50		
Manitoba www.manitobahorsecomm.org/rules.html		
Ontario www.ontarioracingcommission.ca/resources.aspx?id=141		
Saskatchewan	////////////////////	////////////////////