**Section 301.20 Win Pools**

a) 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.

b) The net win pool shall be distributed as a single price pool to winning wagers in the following precedence, based upon the official order of finish:

1) To those whose selection finished first; but if there are no such wagers, then

2) To those whose selection finished second; but if there are no such wagers, then

3) To those whose selection finished third; but if there are no such wagers, then

4) The entire pool shall be refunded on win wagers for that contest.

c) If there is a dead heat for first involving:

1) contestants representing the same betting interest, the win pool shall be distributed as if no dead heat occurred.

2) contestants representing two or more betting interests, the win pool shall be distributed as a profit split.