

By Mr. McGinn of Westfield, petition of John F. Coffey, Robert J. McGinn and James A. O'Brien, Jr., for regulating further the taxing of pari-mutuel wagering at racing meetings. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Sixty-Eight.

AN ACT FURTHER REGULATING THE TAXING OF PARI-MUTUEL
WAGERING.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Chapter 128A of the General Laws is hereby amended by
2 striking out section 5 and inserting in place thereof the fol-
3 lowing new section:—

4 *Section 5.* Before holding or conducting a racing meeting,
5 every licensee shall provide a place or places, equipped as here-
6 inafter provided, on the grounds where such meeting is held or
7 conducted or adjacent thereto, but not elsewhere, at which such
8 licensee shall conduct and supervise the pari-mutuel or certifi-
9 cate system of wagering on the speed or ability of horses or
10 dogs performing in the races held or conducted by such licen-
11 see at such meetings, and such pari-mutuel or certificate method
12 of wagering upon such races so conducted shall not under any
13 circumstances be held or construed to be unlawful, other stat-
14 utes of the commonwealth to the contrary notwithstanding.
15 Such place or places shall be equipped with automatic betting
16 machines capable of accurate and speedy determination of
17 award or dividend to winning patrons, and all such awards or
18 dividends shall be calculated by a totalisator machine or like
19 machine, except at state or county fairs.

20 No wagers on any race shall be received by a licensee unless
21 they are made within the grounds aforesaid on the day such
22 race is held by patrons who purchase their betting tickets at
23 the windows or booths provided therefor.

24 No other place or method of betting, pool making, wagering
25 or gambling shall be used or permitted by the licensee, nor
26 shall this chapter be deemed to authorize or legalize the pari-
27 mutuel or certificate system of wagering on any races except
28 horse and dog races at the track where such pari-mutuel or
29 certificate system of wagering is conducted. Each licensee
30 conducting a racing meeting shall become the custodian or de-
31 pository for such sums as may be deposited with such licensee
32 by patrons as wagers on the speed or ability of any one or more
33 horses or dogs in a race or races and such licensee shall be
34 responsible for such sum so deposited and shall return to the
35 winning patrons so wagering on the speed or ability of any
36 one or more horses or dogs in a race or races all sums so de-
37 posited as an award or dividend according to the acknowledged
38 and recognized rules and method under which such pari-mutuel
39 or certificate system has been operated, less breaks, as defined
40 in this section, and less an amount not to exceed fifteen per
41 cent of the total amount so deposited by the patrons wager-
42 ing on the speed or ability of running horses in a race or races
43 not conducted in connection with a state or county fair, and
44 seventeen per cent of the total amount so deposited by the pa-
45 trons wagering on the speed or ability of running horses in
46 a race or races conducted in connection with a state or county
47 fair and on the speed or ability of harness horses or of dogs
48 in a race or races, whether or not conducted in connection
49 with a state or county fair and less the so-called breaks, as
50 defined in this section.

51 Each person licensed to conduct a running horse racing
52 meeting, other than a licensee holding a racing meeting in
53 connection with a state or county fair, shall pay to the com-
54 mission on the day following each day of such horse racing
55 meeting a sum equal to seven and one-half per cent of the total
56 amount deposited on the preceding day by the patrons so
57 wagering at such meeting, said percentage to be paid from the
58 fifteen per cent withheld, as provided in this section, from the
59 total amount wagered.

60 Each person licensed to conduct a dog racing meeting, other
61 than a licensee holding a racing meeting in connection with
62 a state or county fair shall pay to the commission on the day
63 following each day of such dog racing meeting, a sum equal to

64 five and one-half per cent of so much of the total amount
65 deposited on the preceding day by patrons so wagering at such
66 meeting as does not exceed one hundred and fifty thousand
67 dollars, nine per cent of so much thereof as exceeds one hun-
68 dred and fifty thousand dollars but does not exceed two hun-
69 dred and fifty thousand dollars, ten and one-quarter per cent
70 of so much thereof as exceeds two hundred and fifty thousand
71 dollars but does not exceed three hundred and seventy-five
72 thousand dollars, ten and three quarters per cent of so much
73 thereof as exceeds three hundred and seventy-five thousand
74 dollars, said percentages to be paid from the seventeen per
75 cent withheld, as provided in this section, from the total
76 amount wagered. Each licensee may retain as his commission
77 on the total of all sums so deposited, in addition to his share
78 of the breaks as herein after provided, a sum not exceed-
79 ing the balance of the fifteen and seventeen per cent with-
80 held as provided in this section, from the total amount
81 wagered after deducting therefrom the amount hereinbefore
82 required to be paid to the commission.

83 Each person licensed to conduct a racing meeting in con-
84 nection with a state or county fair shall pay to the commis-
85 sion on the day following each day of such meeting a sum
86 equal to two per cent of so much of the total amount de-
87 posited on the preceding day by patrons so wagering at such
88 meeting as does not exceed sixty-five thousand dollars, five
89 and one-half per cent as exceeds sixty-five thousand dollars,
90 said percentages to be paid from the seventeen per cent with-
91 held, as provided in this section from the total amount
92 wagered.

93 One-half of the odd cents over any multiple of ten cents of
94 winnings per dollar wagered shall be retained by the licen-
95 see, and one-half shall be paid to the commission on the day
96 following each day of a horse or dog racing meeting. Such
97 odd cents shall in this chapter be called the "breaks".

98 Each person licensed to conduct a harness horse racing
99 meeting, other than a licensee holding a racing meeting in
100 connection with a state or county fair, shall pay to the com-
101 mission on the day following each day of such harness horse
102 racing meeting a sum equal to five and one-half per cent of
103 so much of the total amount deposited on the proceeding day

104 by the patrons so wagering at such meeting as does not exceed
105 four hundred thousand dollars, six and three-quarters per
106 cent of so much thereof as exceeds four hundred thousand
107 dollars but does not exceed four hundred and fifty thousand
108 dollars, seven and one quarter per cent of so much thereof
109 as exceeds four hundred and fifty thousand dollars but does
110 not exceed five hundred thousand dollars, seven and three-
111 quarters per cent of so much thereof as exceeds five hundred
112 thousand dollars, but does not exceed five hundred and fifty
113 thousand dollars, eight and one-quarter per cent of so much
114 thereof as exceeds five hundred and fifty thousand dollars
115 but does not exceed six hundred thousand dollars, eight and
116 three quarters per cent of so much thereof as exceeds six
117 hundred thousand dollars, but does not exceed six hundred
118 and fifty thousand dollars and nine and one-quarter per cent
119 of all over six hundred and fifty thousand dollars, said per-
120 centages to be paid from the seventeen per cent withheld, as
121 provided in this section, from the total amount wagered.