

# HOUSE . . . . No. 1956

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## The Commonwealth of Massachusetts

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HOUSE OF REPRESENTATIVES, May 22, 1946.

The committee on Ways and Means, to whom was referred the Bill increasing the tax imposed by the Commonwealth on amounts wagered at horse and dog racing meetings conducted under the pari-mutuel or certificate system of wagering (Senate, No. 504, amended), report that the same ought to pass in the form of a new draft herewith submitted (House, No. 1956).

For the committee,

CHARLES E. SHEPARD.

[Representatives TILDEN of Scituate, COUSENS of Waltham, LAW of Holyoke, POWERS of Boston, CONWAY of Millville and DOOLEY of Taunton, dissenting.]

## The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Forty-Six.

AN ACT INCREASING THE TAX IMPOSED BY THE COMMONWEALTH ON AMOUNTS WAGERED AT HORSE AND DOG RACING MEETINGS CONDUCTED UNDER THE PARI-MUTUEL OR CERTIFICATE SYSTEM OF WAGERING.

1    *Whereas*, This act increases the tax on the amounts  
2 wagered at horse and dog racing meetings conducted  
3 under the pari-mutuel or certificate system of wager-  
4 ing, including those taking place in the near future,  
5 and the deferred operation of this act would tend in  
6 part to defeat its purpose by depriving the common-  
7 wealth of necessary revenue, therefore it is hereby  
8 declared to be an emergency law, necessary for the  
9 immediate preservation of the public convenience.

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

1    SECTION 1. The third paragraph of section five of  
2 chapter one hundred and twenty-eight A of the  
3 General Laws, as most recently amended by chapter  
4 four hundred and seventy-three of the acts of nineteen  
5 hundred and thirty-nine, is hereby further amended  
6 by striking out the first sentence and inserting in  
7 place thereof the following:— Each person licensed  
8 to conduct a horse racing meeting, other than a  
9 licensee holding a racing meeting in connection with

10 a state or county fair, shall pay to the commission  
11 on the day following each day of such horse racing  
12 meeting, a sum equal to three and one half per cent  
13 of so much of the total amount deposited on the pre-  
14 ceding day by the patrons so wagering at such meeting  
15 as does not exceed six hundred thousand dollars, five  
16 per cent of so much thereof as exceeds six hundred  
17 thousand dollars but not exceeding nine hundred  
18 thousand dollars and five and one half per cent of so  
19 much thereof as exceeds nine hundred thousand  
20 dollars, said percentages to be paid from the ten per  
21 cent withheld, as provided in this section, from the  
22 total amount wagered.

1 SECTION 2. Said third paragraph of said section  
2 five of said chapter one hundred and twenty-eight A,  
3 as so amended, is hereby further amended by striking  
4 out the second sentence and inserting in place thereof  
5 the following:— Each person licensed to conduct a  
6 dog racing meeting, other than a licensee holding a  
7 racing meeting in connection with a state or county  
8 fair, shall pay to the commission on the day following  
9 each day of such dog racing meeting, a sum equal to  
10 three and one half per cent of so much of the total  
11 amount deposited on the preceding day by patrons so  
12 wagering at such meeting as does not exceed seventy-  
13 five thousand dollars, five per cent of so much thereof  
14 as exceeds seventy-five thousand dollars but does not  
15 exceed one hundred and ten thousand dollars, seven  
16 and one half per cent of so much thereof as exceeds  
17 one hundred and ten thousand dollars but does not  
18 exceed one hundred and forty thousand dollars, and  
19 nine per cent of so much thereof as exceeds one hun-  
20 dred and forty thousand dollars, said percentages to

21 be paid from the fifteen per cent withheld, as provided  
22 in this section, from the total amount wagered.

1 SECTION 3. In addition to any amount required  
2 to be withheld under the provisions of section five of  
3 chapter one hundred and twenty-eight A of the General  
4 Laws by a licensee conducting a horse or dog racing  
5 meeting, such licensee shall withhold an amount  
6 equal to one per cent of the total amount wagered on  
7 each day of such meeting conducted during the current  
8 year and shall pay the same to the state racing com-  
9 mission on the day following.