

# HOUSE . . . . No. 1473

---

---

By Mr. Patrick Gilbert Sullivan of Boston, petition of Patrick Gilbert Sullivan for an increase in the tax imposed by the Commonwealth on amounts wagered at horse racing meetings conducted under the pari-mutuel or certificate system of wagering. Taxation.

---

---

## The Commonwealth of Massachusetts

---

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

---

AN ACT INCREASING THE TAX IMPOSED BY THE COMMONWEALTH ON AMOUNTS WAGERED AT HORSE RACING MEETINGS CONDUCTED UNDER THE PARI-MUTUEL OR CERTIFICATE SYSTEM OF 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 SECTION 1. The third paragraph of section 5 of  
2 chapter 128A of the General Laws, as most recently  
3 amended by chapter 473 of the acts of 1939, is hereby  
4 further amended by striking out the first sentence and  
5 inserting in place thereof the following:— Each per-  
6 son licensed to conduct a horse racing meeting, other  
7 than a licensee holding a racing meeting in connection  
8 with a state or county fair, shall pay to the commission  
9 on the day following each day of such horse racing  
10 meeting, a sum equal to four per cent of so much of the  
11 total amount deposited on the preceding day by the  
12 patrons so wagering at such meeting as does not exceed  
13 six hundred thousand dollars, five and one half per cent

14 of so much thereof as exceeds six hundred thousand  
15 dollars but not exceeding nine hundred thousand dol-  
16 lars and six per cent of so much thereof as exceeds  
17 nine hundred thousand dollars, said percentages to be  
18 paid from the ten per cent withheld, as provided in  
19 this section, from the total amount wagered.