

HOUSE No. 2001

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, April 16, 1947. .

The committee on Taxation, to whom was referred the petition (accompanied by bill, House, No. 729) of Roy C. Smith that a tax be imposed on amounts in excess of sixty-five thousand dollars wagered each day under the pari-mutuel or certificate system of wagering at horse and dog racing meetings held in connection with a state or county fair, report the accompanying bill (House, No. 2001).

For the committee,

GEORGE L. BARRUS.

The Commonwealth of Massachusetts

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

AN ACT IMPOSING A TAX ON AMOUNTS, IN EXCESS OF SIXTY THOUSAND DOLLARS, WAGERED EACH DAY UNDER THE PARI-MUTUEL OR CERTIFICATE SYSTEM OF WAGERING AT HORSE AND DOG RACING MEETINGS HELD IN CONNECTION WITH A STATE OR COUNTY FAIR.

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. Section 5 of chapter 128A of the
2 General Laws, as most recently amended by sections
3 1 and 2 of chapter 381 of the acts of 1946, is hereby
4 further amended by inserting after the fourth para-
5 graph the following new paragraph:—

6 Each person licensed to conduct a racing meeting
7 in connection with a state or county fair shall pay to
8 the commission, on the day following each day of
9 such meeting, a sum equal to five per cent of so much
10 of the total amount deposited on the preceding day
11 by patrons so wagering at said meeting as exceeds
12 sixty thousand dollars, said five per cent to be paid
13 from the fifteen per cent withheld, as provided in
14 this section, from the total amount wagered.

1 SECTION 2. Section 15 of said chapter 128A, as
2 amended by section 12 of chapter 729 of the acts of
3 1941, is hereby further amended by adding at the end

4 the following: — ; except that twenty five per cent
5 of such payments as are made under section five by
6 licensees conducting racing meetings in connection
7 with a state or county fair shall be held as a separate
8 fund and may be expended, without appropriation,
9 by the commissioner of agriculture for agricultural
10 purposes at said agricultural fairs.

