

HOUSE No. 2013

Substituted by the House (in part), on motion of Mr. Dickie of Reading, for a House report of the committee on Taxation, reference to the next annual session, on the petition (accompanied by bill, House, No. 1697) of Logan R. Dickie that the state tax imposed by the Commonwealth be increased on amounts wagered on horse and dog racing meetings conducted under the pari-mutuel or certificate system of wagering. March 31.

The Commonwealth of Massachusetts

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

AN ACT INCREASING THE TAX IMPOSED BY THE COMMONWEALTH ON AMOUNTS WAGERED AT DOG 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 The third paragraph of section 5 of chapter 128A
2 of the General Laws, as amended, is hereby further
3 amended by striking out the second sentence, as most
4 recently amended by section 2 of chapter 381 of the
5 acts of 1946, and inserting in place thereof the follow-
6 ing:— Each person licensed to conduct a dog racing
7 meeting, other than a licensee holding a racing meet-
8 ing in connection with a state or county fair, shall
9 pay to the commission on the day following each day
10 of such dog racing meeting, a sum equal to three and

11 one half per cent of so much of the total amount de-
12 posited on the preceding day by patrons so wagering
13 at such meeting as does not exceed seventy-five
14 thousand dollars, five per cent of so much thereof as
15 exceeds seventy-five thousand dollars but does not
16 exceed one hundred and ten thousand dollars, seven
17 and one half per cent of so much thereof as exceeds
18 one hundred and ten thousand dollars but does not
19 exceed one hundred and forty thousand dollars, and
20 nine per cent of so much thereof as exceeds one hun-
21 dred and forty thousand dollars, said percentages to
22 be paid from the fifteen per cent withheld, as provided
23 in this section, from the total amount wagered.