

HOUSE No. 1479

By Mr. Harrington of Everett, petition of Fred C. Harrington for legislation to provide for taxing certain pin ball machines. Taxation.

The Commonwealth of Massachusetts

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

AN ACT TO TAX CERTAIN PIN BALL MACHINES.

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. No person or corporation shall keep
2 or offer for operation in any store, terminal, public
3 hall, bowling alley, place of amusement or any place
4 to which members of the public may have access any
5 pinball machine that has not affixed thereto a stamp
6 as defined in section two of this act.

1 SECTION 2. Upon written statement — on a form
2 provided by the department of taxation, made under
3 the penalty of perjury, stating the serial number of
4 the machine to be taxed and that said machine does
5 not return merchandise, tokens or coins — and the
6 payment of a fee of twenty-five dollars, the com-
7 missioner of corporations shall issue a stamp to be
8 affixed on said machine and which shall expire at the
9 termination of the fiscal year as fixed by the com-
10 missioner of corporations. The stamp shall bear the

11 serial number of the machine, the date of expiration
12 of the fiscal year, the seal of the commonwealth, and
13 the fascimile of the signature of the commissioner of
14 corporations.

1 SECTION 3. Whoever removes, mars or defaces
2 any stamp so issued for the purpose of evading the
3 provisions of this act or whoever keeps or offers for
4 operation a pinball machine as above described that
5 has not affixed thereto a stamp as described in sec-
6 tion two of this act shall be subject to a fine of not
7 more than two hundred dollars.

1 SECTION 4. The provision of chapter two hundred
2 and seventy-one of the General Laws, Tercentenary
3 Edition, shall not apply to personal keeping or offering
4 for operation any pinball machine taxed under the
5 provisions of this act.