

HOUSE No. 1484

By Mr. William F. Sullivan of Boston, petition of William F. Sullivan for legislation to increase 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. Taxation.

The Commonwealth of Massachusetts

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

AN ACT INCREASING THE TAX IMPOSED BY THE COMMONWEALTH ON AMOUNTS WAGERED AT HORSE AND DOG RACING MEETINGS CONDUCTED UNDER THE PARI-MUTUAL 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 3rd paragraph of section 5 of
2 chapter 128A of the General Laws is hereby amended
3 by striking out the first sentence, as most recently
4 amended by section 7 of chapter 575 of the acts of
5 1946, and inserting in place thereof the following:—
6 Each person licensed to conduct a running horse 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 horse racing meeting, a sum equal to four per
11 cent of so much of the total amount deposited on the
12 preceding day by the patrons so wagering at such

13 meeting as does not exceed seven hundred thousand
14 dollars, four and one half per cent of so much thereof
15 as exceeds seven hundred thousand dollars but does
16 not exceed eight hundred thousand dollars, five per
17 cent of so much thereof as exceeds eight hundred
18 thousand dollars but does not exceed nine hundred
19 thousand dollars and five and one half per cent of so
20 much thereof as exceeds nine hundred thousand dol-
21 lars, said percentages to be paid from the ten per cent
22 withheld, as provided in this section, from the total
23 amount wagered.

1 SECTION 2. Said 3rd paragraph of said section 5 of
2 said chapter 128A is hereby further amended by
3 striking out the second sentence, as most recently
4 amended by section 2 of chapter 381 of the acts of
5 1946, and inserting in place thereof the following:—
6 Each person licensed to conduct a dog racing meeting,
7 other than a licensee holding a racing meeting in con-
8 nection with a state or county fair, shall pay to the
9 commission on the day following each day of such dog
10 racing meeting, a sum equal to five per cent of so much
11 of the total amount deposited on the preceding day by
12 patrons so wagering at such meeting as does not exceed
13 one hundred and fifty thousand dollars, six per cent
14 of so much thereof as exceeds one hundred and fifty
15 thousand dollars but does not exceed two hundred
16 thousand dollars, seven per cent of so much thereof
17 as exceeds two hundred thousand dollars but does not
18 exceed two hundred and fifty thousand dollars, seven
19 and one half per cent of so much thereof as exceeds
20 two hundred and fifty thousand dollars but does not
21 exceed three hundred and seventy-five thousand
22 dollars, and eight per cent of so much thereof as ex-

23 ceeds three hundred and seventy-five thousand dollars,
24 said percentages to be paid from the fifteen per cent
25 withheld, as provided in this section, from the total
26 amount wagered.

