

HOUSE No. 2394

Substituted by the House (in part), on motion of Mr. Murphy of Malden, for the report of the committee on Taxation, reference to the next annual session, on so much thereof as relates to the tax paid on amounts wagered at horse and dog racing meetings of the message from His Excellency the Governor submitting the annual budget of estimates, requests and recommendations for appropriations or other authorizations for expenditures by the Commonwealth during the fiscal year July 1, 1949 to June 30, 1950 (House, No. 1) as relates to forms of taxation. April 25.

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-MUTUEL OR CERTIFICATE SYSTEM OF WAGERING.

1 *Whereas*, This act increases the tax on the amounts
2 wagered at horse and dog racing meetings conducted
3 under the pari-mutuel or certificate system of wager-
4 ing, including those taking place in the near future,
5 and the deferred operation of this act would tend in
6 part to defeat its purpose by depriving the common-
7 wealth of necessary revenue, therefore it is hereby
8 declared to be an emergency law, necessary for the
9 immediate preservation of the public convenience.

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, as amended, is hereby further 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 sentence:— Each person licensed to conduct a run-
7 ning horse racing meeting, other than a licensee hold-
8 ing a racing meeting in connection with a state or
9 county fair, shall pay to the commission on the day
10 following each day of such horse racing meeting a
11 sum equal to four and one half per cent of so much
12 of the total amount deposited on the preceding day
13 by the patrons so wagering at such meeting as does
14 not exceed seven hundred thousand dollars, five per
15 cent of so much thereof as exceeds seven hundred
16 thousand dollars but does not exceed eight hundred
17 thousand dollars, five and one half per cent of so
18 much thereof as exceeds eight hundred thousand
19 dollars but does not exceed nine hundred thousand
20 dollars and six per cent of so much thereof as exceeds
21 nine hundred thousand dollars, said percentages to
22 be paid from the ten per cent withheld, as provided
23 in this section, from the total amount wagered.

1 SECTION 2. Said section 5 of said chapter 128A,
2 as amended, is hereby further amended by striking
3 out the last paragraph, as added by section 6 of
4 chapter 575 of the acts of 1946, and inserting in place
5 thereof the following paragraph:—

6 Each person licensed to conduct a harness horse
7 racing meeting, other than a licensee holding a rac-
8 ing meeting in connection with a state or county fair,
9 shall pay to the commission on the day following
10 each day of such harness horse racing meeting a sum
11 equal to four and one half per cent of so much of the
12 total amount deposited on the preceding day by the

13 patrons of wagering at such meeting as does not
14 exceed four hundred thousand dollars, five per cent
15 of so much thereof as exceeds four hundred thousand
16 dollars but does not exceed four hundred and fifty
17 thousand dollars, five and one half per cent of so
18 much thereof as exceeds four hundred and fifty thou-
19 sand dollars but does not exceed five hundred thou-
20 sand dollars, six per cent of so much thereof as ex-
21 ceeds five hundred thousand dollars but does not
22 exceed five hundred and fifty thousand dollars, six
23 and one half per cent of so much thereof as exceeds
24 five hundred and fifty thousand dollars but does not
25 exceed six hundred thousand dollars, seven per cent
26 of so much thereof as exceeds six hundred thou-
27 sand dollars, and seven and one half per cent of
28 all over six hundred and fifty thousand dollars, said
29 percentages to be paid from the fifteen per cent
30 withheld, as provided in this section, from the total
31 amount wagered.

1 SECTION 3. Said third paragraph of section 5 of
2 chapter 128A, as amended, is hereby further amended
3 by striking out the second sentence, as amended by
4 section 2 of chapter 381 of the acts of 1946, and in-
5 serting in place thereof the following sentence:—
6 Each person licensed to conduct a dog racing meet-
7 ing, other than a licensee holding a racing meeting in
8 connection with a state or county fair, shall pay to
9 the commission on the day following each day of
10 such dog racing meeting, a sum equal to four 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 thou-
14 sand dollars, six per cent of so much thereof as ex-

15 ceeds seventy-five thousand dollars but does not ex-
16 ceed one hundred and ten thousand dollars, seven
17 per cent of so much thereof as exceeds one hundred
18 and ten thousand dollars but does not exceed one
19 hundred and forty thousand dollars, eight per cent
20 of so much thereof as exceeds one hundred and forty
21 thousand dollars but does not exceed two hundred
22 and fifty thousand dollars, eight and one half per
23 cent of so much thereof as exceeds two hundred and
24 fifty thousand dollars but does not exceed three hun-
25 dred and seventy-five thousand dollars, and nine per
26 cent of so much thereof as exceeds three hundred and
27 seventy-five thousand dollars, said percentages to be
28 paid from the fifteen per cent withheld, as provided
29 in this section, from the total amount wagered.

1 SECTION 4. Chapter 220 of the acts of 1948 is
2 hereby amended by striking out the words "years
3 nineteen hundred and forty-eight and nineteen hun-
4 dred and forty-nine" in the eighth and ninth lines
5 and inserting in place thereof the following:— year
6 nineteen hundred and forty-eight and two per cent of
7 the total amount wagered on each day of such meet-
8 ing conducted during the years ninteen hundred and
9 forty-nine and nineteen hundred and fifty, — so as
10 to read as follows:— In addition to any amount re-
11 quired to be withheld under the provisions of section
12 five of chapter one hundred and twenty-eight A of
13 the General Laws by a licensee conducting a horse
14 or dog racing meeting, such licensee, other than a
15 licensee holding a horse or dog racing meeting in
16 connection with a state or county fair, shall with
17 hold an amount equal to one per cent of the total
18 amount wagered on each day of such meeting con-

19 ducted during the year nineteen hundred and forty-
20 eight and two per cent of the total amount wagered
21 on each day of such meeting conducted during the
22 years nineteen hundred and forty-nine and nineteen
23 hundred and fifty and shall pay the same to the com-
24 mission on the following day.

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THE CONSTITUTION OF THE STATE OF NEW YORK

As revised and amended to the 1st of January, 1938

Main body of the document containing the text of the constitution, including articles and sections, though the text is extremely faint and largely illegible.

