

SENATE No. 328

To accompany the petition of Francis E. Kelly for legislation to increase the tax imposed by the Commonwealth on amounts wagered at dog racing meetings conducted under the pari-mutuel system of wagering. Legal Affairs.

The Commonwealth of Massachusetts

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

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 Section five of chapter one hundred and twenty-
2 eight A of the General Laws, as most recently amended
3 by chapter three hundred and fifty-one of the acts
4 of nineteen hundred and thirty-six, is hereby further
5 amended by striking out the third paragraph and
6 inserting in place thereof the following:—

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

14 such meeting, said three and one half per cent to be
15 paid from the ten per cent withheld, as provided in
16 this section, from the total amount wagered. Each
17 person licensed to conduct a dog racing meeting,
18 other than a licensee holding a racing meeting in
19 connection with a state or county fair, shall pay to
20 the commission on the day following each day of
21 such dog racing meeting, a sum equal to ten per cent
22 of the total amount deposited on the preceding day
23 by patrons so wagering at such meeting, said ten per
24 cent to be paid from the fifteen per cent withheld, as
25 provided in this section, from the total amount
26 wagered. Each licensee may retain as his commis-
27 sion on the total of all sums so deposited, in addition
28 to his share of the breaks as hereinafter provided, a
29 sum not exceeding the balance of the ten and fifteen
30 per cent withheld, as provided in this section, from
31 the total amount wagered after deducting therefrom
32 the amount hereinbefore required to be paid to the
33 commission. A licensee holding a racing meeting in
34 connection with a state or county fair may retain the
35 fifteen per cent withheld, as provided in this section,
36 from the total amount wagered.