

# HOUSE . . . . No. 1170

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By Mr. O'Connell of Boston, petition of Daniel J. O'Connell that the Commissioner of Corporations and Taxation be authorized to collect a percentage of the gross receipts of professional hockey games. Taxation.

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## The Commonwealth of Massachusetts

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

An Act establishing a Tax on Professional Hockey Games.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 There shall be paid to the state treasurer by  
2 the persons responsible for the holding or conduct-  
3 ing of professional hockey games, within seventy-  
4 two hours after their conclusion, a sum equal to  
5 ten per cent of the total gross receipts from the  
6 sale of tickets or from admission fees. Within such  
7 time as the commissioner of corporations and taxa-  
8 tion shall determine, such persons shall furnish to  
9 him a report, duly verified, showing the exact num-  
10 ber of tickets sold and admission fees collected for  
11 the contest, and the gross receipts thereof, and  
12 such other data as the commissioner may require.  
13 Sums received under this section shall be disposed  
14 of in the same manner provided in chapter one  
15 hundred and forty-seven of the General Laws.

## The Commission of Enquiry

1. The Commission of Enquiry shall be appointed by the Governor in Council.

2. The Commission shall consist of not more than five members.

3. The Commission shall be appointed for a period of not more than six months.

4. The Commission shall have the right to call for and examine any documents or papers in the possession or control of any person.

5. The Commission shall have the right to summon any person to appear before it.

6. The Commission shall have the right to examine any person who appears before it.

7. The Commission shall have the right to take evidence on oath.

8. The Commission shall have the right to make recommendations to the Governor in Council.

9. The Commission shall have the right to make such other recommendations as it may think fit.

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