

HOUSE No. 1623

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, March 13, 1936.

The committee on Taxation, to whom were referred the report of the special commission (including members of the General Court) established to make an investigation relative to taxation of tangible and intangible property and certain related matters (House, No. 143), the petition (accompanied by bill, Senate, No. 398) of William Andrews, Jr., for legislation to further regulate the tax to be paid on horse and dog racing and for the payment of a portion thereof to the city or town in which such meetings are held, and the petition (accompanied by bill, House, No. 1265) of Lawrence P. McHugh relative to the disposition of money wagered at horse and dog racing meetings under the pari-mutuel system of wagering, report (in part) the accompanying bill (House, No. 1623).

For the committee,

ARTHUR I. BURGESS

Senator FISH dissenting.

The Commonwealth of Massachusetts

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

An Act providing Additional Revenue for the Commonwealth from Horse and Dog Races conducted under the Pari-Mutuel or Certificate System of Wagering.

1 *Whereas*, The deferred operation of this act would
2 tend to defeat its purpose, therefore it is hereby
3 declared to be an emergency law, necessary for the
4 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 five of chapter one hundred and twenty-
2 eight A of the General Laws, as amended by section
3 one of chapter four hundred and fifty-four of the acts
4 of nineteen hundred and thirty-five, is hereby further
5 amended by striking out the third paragraph and
6 inserting in place thereof the following:—

7 Each holder of a license to hold or conduct a horse
8 racing meeting shall pay to the commission on the
9 day following each day of such meeting, a sum equal
10 to four per cent of the total amount deposited on the
11 preceding day by the patrons so wagering at such
12 meeting, said four per cent to be paid from the ten
13 per cent retained, as provided in this section, from
14 the total amount wagered. Such licensee may retain
15 not to exceed six per cent plus such breaks, as the

16 licensee's commission on the total of all sums so
17 deposited, such six per cent to be retained from the
18 ten per cent retained, as provided in this section,
19 from the total amount wagered.

20 Each holder of a license to hold or conduct a dog
21 racing meeting shall pay to the commission on the
22 day following each day of such meeting, a sum equal
23 to six per cent of the total amount deposited on the
24 preceding day by the patrons so wagering at such
25 meeting, said six per cent to be paid from the fifteen
26 per cent retained, as provided in this section, from
27 the total amount wagered. Such licensee may retain
28 not to exceed nine per cent plus such breaks as the
29 licensee's commission on the total of all sums so
30 deposited, such nine per cent to be retained from the
31 fifteen per cent retained, as provided in this section,
32 from the total amount wagered.

