

# HOUSE . . . . No. 1955

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## The Commonwealth of Massachusetts

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HOUSE OF REPRESENTATIVES, May 25, 1937.

The committee on Bills in the Third Reading, to whom was referred the Bill increasing the taxes on the proceeds of wagers at dog racing meetings (duplicate of bill printed in House, No. 405), report recommending that the same be amended by the substitution of the accompanying bill (House, No. 1955).

For the committee,

LAWRENCE DAVIS.

## The Commonwealth of Massachusetts

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

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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 such  
21 dog racing meeting, a sum equal to four per cent of  
22 so much of the total amount deposited on the pre-  
23 ceding day by patrons so wagering at such meeting,  
24 as does not exceed one hundred thousand dollars,  
25 and five per cent of so much thereof as exceeds one  
26 hundred thousand dollars, said percentages to be  
27 paid from the fifteen per cent withheld, as provided  
28 in this section, from the total amount wagered.  
29 Each licensee may retain as his commission on the  
30 total of all sums so deposited, in addition to his share  
31 of the breaks as hereinafter provided, a sum not ex-  
32 ceeding the balance of the ten and fifteen per cent  
33 withheld, as provided in this section, from the total  
34 amount wagered after deducting therefrom the amount  
35 hereinbefore required to be paid to the commission.  
36 A licensee holding a racing meeting in connection  
37 with a state or county fair may retain the fifteen per  
38 cent withheld, as provided in this section, from the  
39 total amount wagered.

