

# HOUSE . . . . . No. 5539

By Mr. Buxbaum of Sharon (by request), petition of Joseph Siptoka relative to imposing an excise tax of five per cent on amounts charged for admission to places of entertainment. Taxation.

## The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-Three.

### **AN ACT IMPOSING AN EXCISE TAX OF FIVE PER CENT ON AMOUNTS CHARGED FOR ADMISSION TO PLACES OF ENTERTAINMENT.**

*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. An excise is hereby imposed at the rate of five  
2 per cent of the amount charged for admission to any place of  
3 entertainment as determined by the commissioner of corpora-  
4 tions. A place of entertainment shall include, but shall not be  
5 limited to, theaters, places where racing meetings, concerts or  
6 other musical events and sporting events are held, amusement  
7 parks, skating rinks, cabarets, night clubs, swimming pools, and  
8 billiards or pool rooms.

1 SECTION 2. The tax imposed by this act shall be paid to  
2 the department of corporations by any individual, partnership,  
3 society, association, joint stock company or any combination  
4 of individuals owning or operating a place of entertainment.

1 SECTION 3. Every taxpayer shall keep such records of  
2 taxable charges and in such form as the commissioner may  
3 require. Such records shall be offered for inspection and  
4 examination at any time upon demand by the commissioner or  
5 his duly authorized agent or employee and shall be preserved  
6 for a period of three years; provided, that the commissioner  
7 may consent to their destruction within that period or may  
8 require that they be kept longer.

1 SECTION 4. Every taxpayer shall file with the commissioner  
2 a return of his taxable charges for each calendar month. Every  
3 such return shall be filed within ten days after the expiration  
4 of the period covered thereby; provided, that the commissioner  
5 may extend the time for filing. The form of return hereunder  
6 shall be prescribed by the commissioner and shall contain such  
7 information as he may deem necessary for the proper adminis-  
8 tration of this chapter.

1 SECTION 5. At the time of the filing of any return required  
2 under section five the taxpayer shall pay to the commissioner  
3 the excise imposed by this chapter for the period covered by  
4 such return. The excise for the period for which a return is  
5 required to be filed shall be due and payable on the date  
6 determined for the filing of the return for such period, without  
7 regard to whether the return is filed or whether the return  
8 which is filed correctly shows the amount of tax due. A  
9 taxpayer failing to pay the excise assessed by the commissioner  
10 under this chapter shall pay interest at the rate of six per cent  
11 per annum from the time when such excise was payable until  
12 paid, if such payment is made before the commencement of  
13 proceedings for the recovery thereof, and twelve per cent if  
14 made after the commencement thereof. The commissioner shall  
15 have for the collection of this excise all the remedies which are  
16 provided in chapters sixty-two and sixty-three for the col-  
17 lection of income and corporation taxes. Any taxpayer shall  
18 file with the commissioner, if so required by him at any time, a  
19 bond, running to the commonwealth, in a penal sum deter-  
20 mined, and in a form approved, by the commissioner, executed  
21 by such taxpayer and by a surety company authorized to do  
22 business in the commonwealth as surety, and conditioned upon  
23 the payment of any excise or penalties due or which may  
24 become due from such taxpayer under this chapter.