

SENATE . . . . . No. 1066

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By Mr. Boverini, a petition (accompanied by bill, Senate, No. 1066) of Walter J. Boverini for legislation relative to the use of copyrights and public performing rights in musical compositions and dramatic musical compositions. Taxation.

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The Commonwealth of Massachusetts

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

AN ACT RELATING TO THE USE OF COPYRIGHTS AND PUBLIC PERFORMING RIGHTS IN MUSICAL COMPOSITIONS AND DRAMATIC MUSICAL COMPOSITIONS.

*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. CONTRACT OF SALE. A person, corporation  
2 association or co-partnership who sells, licenses the use of, or  
3 in any manner whatsoever disposes of, for use in this state,  
4 the performing rights in or to any musical composition or  
5 dramatico-musical composition which has been copyrighted  
6 and is the subject of a valid existing copyright under the laws  
7 of the United States shall file with the secretary of state a  
8 copy of each contract entered into with any person, associa-  
9 tion or co-partnership in this state and all amendments there-  
10 to, and such copies shall be open to inspection by any person  
11 interested in knowing the contents thereof. The secretary of  
12 state, on request, shall furnish a copy of any such contract for  
13 which he shall receive a minimum fee of fifty cents or twenty  
14 cents a folio.

1 SECTION 2. TAX ON GROSS RECEIPTS. From and after  
2 the effective date of this act, there is hereby levied, and there  
3 shall be collected a tax, for the act or privilege of selling,  
4 licensing or otherwise disposing of performing rights in such  
5 compositions in this state, in the amount equal to five per cent  
6 of the gross receipts of all such sales, licenses or other dispo-  
7 sitions of performing rights in this state, payable to the state  
8 treasurer for the benefit of the general fund of the state on or

9 before the fifteenth day of March, 1974, with respect to all  
10 such gross receipts for the portion of the calendar year 1973  
11 after the effective date of this act, and annually thereafter, on  
12 or before the fifteenth day of March of each succeeding year,  
13 with respect to the gross receipts of the preceding calendar  
14 year. The state treasurer shall adopt and publish rules and  
15 regulations not in conflict herewith, as well as a form of re-  
16 turn and any other forms to carry out the provisions of this  
17 section.

1 SECTION 3. CONSTRUCTION. Nothing contained in this act  
2 shall be so construed as to impair or affect the obligation of  
3 any contract or license which lawfully entered into prior to  
4 the effective date of this act.

1 SECTION 4. PENALTY. A person who violates any provision  
2 of this act shall be fined not more than two hundred dollars.

1 SECTION 5. This act shall take effect from its passage.