

SENATE No. 443

To accompany the petition of Rufus H. Bond for legislation regulating the tax payable to the Commonwealth upon admission fees to boxing or sparring matches or exhibitions shown by television or other means of transcription. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Fifty-Two.

AN ACT REGULATING THE TAX PAYABLE TO THE COMMONWEALTH UPON ADMISSION FEES CHARGED FOR WITNESSING A BOXING OR SPARRING MATCH OR EXHIBITION SHOWN BY TELEVISION OR OTHER MEANS OF TRANSCRIPTION WHEN SAID BOXING OR SPARRING MATCH OR EXHIBITION IS ACTUALLY TAKING PLACE AT SOME OTHER LOCATION.

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

1 Chapter 147 of the General Laws is hereby amended
2 by adding after section 40 the following section:—

3 *Section 40A.* Whoever shows by television or other
4 means of transcription a boxing or sparring match
5 or exhibition, which is actually taking place at some
6 other location, and for which admission is charged,
7 shall pay to the state treasurer a sum equal to five
8 per cent of the total gross receipts from the sale of
9 tickets or admission fees. If such match or exhibition
10 is shown as an incidental feature in an event or enter-
11 tainment of different character, such portion of the
12 total receipts shall be paid to the commonwealth as
13 the commission may determine.

