

By Mr. Bisbee of Chesterfield (by request), petition of Durbin H. Wells that provision be made for an additional tax on horse and dog racing meetings conducted in connection with a county fair and providing that the proceeds thereof be used for the benefit of the municipality wherein said meetings are held. Taxation.

The Commonwealth of Massachusetts

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

AN ACT TO PROVIDE AN ADDITIONAL TAX ON HORSE AND DOG RACE MEETINGS CONDUCTED IN CONNECTION WITH A COUNTY FAIR, SAID TAX TO INURE TO THE BENEFIT OF THE MUNICIPALITY WHEREIN SAID RACE MEETING IS BEING HELD.

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 128A of the General Laws is hereby amended by
2 striking out section 5, as most recently amended by sections
3 one, two and three of chapter 311 of the acts of 1953, and in-
4 serting in place thereof the following section:—
5 *Section 5.* Before holding or conducting a racing meeting,
6 every licensee shall provide a place or places, equipped as
7 hereinafter provided, on the grounds where such meeting is
8 held or conducted or adjacent thereto, but not elsewhere, at
9 which such licensee shall conduct and supervise the pari-mutuel
10 or certificate system of wagering on the speed or ability of
11 horses or dogs performing in the races held or conducted by
12 such licensee at such meeting, and such pari-mutuel or certifi-
13 cate method of wagering upon such races so conducted shall
14 not under any circumstances be held or construed to be un-
15 lawful, other statutes of the commonwealth to the contrary
16 notwithstanding. Such place or places shall be equipped with
17 automatic betting machines capable of accurate and speedy
18 determination of award or dividend to winning patrons, and

19 all such awards or dividends shall be calculated by a totalisator
20 machine or like machine, except at state or county fairs.

21 No wagers on any race shall be received by a licensee unless
22 they are made within the grounds aforesaid on the day such
23 race is held by patrons who purchase their betting tickets at
24 the windows or booths provided therefor.

25 No other place or method of betting, pool making, wagering
26 or gambling shall be used or permitted by the licensee, nor
27 shall this chapter be deemed to authorize or legalize the pari-
28 mutuel or certificate system of wagering on any races except
29 horse and dog races at the track where such pari-mutuel or
30 certificate system of wagering is conducted. Each licensee
31 conducting a racing meeting shall become the custodian or
32 depository for such sums as may be deposited with such licensee
33 by patrons as wagers on the speed or ability of any one or more
34 horses or dogs in a race or races and such licensee shall be re-
35 sponsible for such sum so deposited and shall return to the
36 winning patrons so wagering on the speed or ability of any one
37 or more horses or dogs in a race or races all sums so deposited
38 as an award or dividend, according to the acknowledged and
39 recognized rules and method under which such pari-mutuel or
40 certificate system has been operated, less the breaks, as defined
41 in this section, and less an amount not to exceed twelve per
42 cent of the total amount so deposited by the patrons wagering
43 on the speed or ability of running horses in a race or races not
44 conducted in connection with a state or county fair, fifteen
45 per cent of the total amount so deposited by the patrons wager-
46 ing on the speed or ability of harness horses or of dogs in a race
47 or races not conducted in connection with a state or county
48 fair, and seventeen per cent of the total amount so deposited
49 by the patrons wagering on the speed or ability of running
50 horses, harness horses or dogs in a race or races conducted in
51 connection with a state or county fair, and less the so-called
52 breaks, as defined in this section.

53 Each person licensed to conduct a running horse racing meet-
54 ing, other than a licensee holding a racing meeting in connection
55 with a state or county fair, shall pay to the commission on the
56 day following each day of such horse racing meeting a sum
57 equal to five per cent of the total amount deposited on the pre-
58 ceding day by the patrons so wagering at such meeting, said
59 percentage to be paid from the twelve per cent withheld, as
60 provided in this section, from the total amount wagered. Each

61 person licensed to conduct a dog racing meeting, other than a
62 licensee holding a racing meeting in connection with a state
63 or county fair, shall pay to the commission on the day follow-
64 ing each day of such dog racing meeting, a sum equal to three
65 and one half per cent of so much of the total amount deposited
66 on the preceding day by patrons so wagering at such meeting
67 as does not exceed seventy-five thousand dollars, five per cent
68 of so much thereof as exceeds seventy-five thousand dollars
69 but does not exceed one hundred and ten thousand dollars, six
70 per cent of so much thereof as exceeds one hundred and ten
71 thousand dollars but does not exceed one hundred and forty
72 thousand dollars, seven per cent of so much thereof as exceeds
73 one hundred and forty thousand dollars but does not exceed
74 two hundred and fifty thousand dollars, eight and one quarter
75 per cent of so much thereof as exceeds two hundred and fifty
76 thousand dollars but does not exceed three hundred and sev-
77 enty-five thousand dollars, and eight and three quarters per
78 cent of so much thereof as exceeds three hundred and seventy-
79 five thousand dollars, said percentages to be paid from the
80 fifteen per cent withheld, as provided in this section, from the
81 total amount wagered. Each licensee may retain as his com-
82 mission on the total of all sums so deposited, in addition to his
83 share of the breaks as hereinafter provided, a sum not exceed-
84 ing the balance of the twelve and fifteen per cent withheld, as
85 provided in this section, from the total amount wagered after
86 deducting therefrom the amount hereinbefore required to be
87 paid to the commission. A licensee holding a racing meeting in
88 connection with a state or county fair may retain the seventeen
89 per cent withheld, as provided in this section, from the total
90 amount wagered.

91 Each person licensed to conduct a racing meeting in con-
92 nection with a state or county fair, on the day following each
93 day of such meeting, shall pay (a) to the commission a sum
94 equal to three and one half per cent of so much of the total
95 amount deposited on the preceding day by patrons so wagering
96 at said meeting as exceeds sixty-five thousand dollars, (b) to
97 the treasurer of the city or town wherein such meeting is held,
98 a sum equal to two per cent of so much of the total amount
99 deposited on the preceding day by patrons so wagering at said
100 meeting as exceeds sixty-five thousand dollars. The sum re-
101 ceived by said treasurer, under the provision of this section,

102 shall be retained in a special account and shall be available
103 funds for the payment of lawful expenditures of such city or
104 town in the ensuing year. Said three and one half per cent
105 and said two per cent is to be paid from the seventeen per cent
106 withheld, as provided in this section, from the total amount
107 wagered.

108 One half of the odd cents over any multiple of ten cents of
109 winnings per dollar wagered shall be retained by the licensee,
110 and one half shall be paid to the commission, on the day follow-
111 ing each day of a horse or dog racing meeting. Such odd cents
112 shall in this chapter be called the "breaks".

113 Each person licensed to conduct a harness horse racing meet-
114 ing, other than a licensee holding a racing meeting in connec-
115 tion with a state or county fair, shall pay to the commission
116 on the day following each day of such harness horse racing
117 meeting a sum equal to three and one half per cent of so much
118 of the total amount deposited on the preceding day by the
119 patrons so wagering at such meeting as does not exceed four
120 hundred thousand dollars, four and three quarters per cent of
121 so much thereof as exceeds four hundred thousand dollars but
122 does not exceed four hundred and fifty thousand dollars, five
123 and one quarter per cent of so much thereof as exceeds four
124 hundred and fifty thousand dollars but does not exceed five
125 hundred thousand dollars, five and three quarters per cent of
126 so much thereof as exceeds five hundred thousand dollars but
127 does not exceed five hundred and fifty thousand dollars, six
128 and one quarter per cent of so much thereof as exceeds five
129 hundred and fifty thousand dollars but does not exceed six
130 hundred thousand dollars, six and three quarters per cent of
131 so much thereof as exceeds six hundred thousand dollars, but
132 does not exceed six hundred and fifty thousand dollars, and
133 seven and one quarter per cent of all over six hundred and fifty
134 thousand dollars, said percentages to be paid from the fifteen
135 per cent withheld, as provided in this section, from the total
136 amount wagered.