

HOUSE No. 1657

By Mr. Bevilacqua of Haverhill, petition of Francis J. Bevilacqua for increasing the tax imposed by the Commonwealth upon amounts wagered at certain dog racing meetings, the proceeds thereof to be used for the care of mentally retarded children. Taxation.

The Commonwealth of Massachusetts

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

AN ACT INCREASING THE TAX IMPOSED BY THE COMMONWEALTH ON AMOUNTS WAGERED AT CERTAIN DOG RACING MEETINGS, THE PROCEEDS TO BE USED FOR THE CARE OF MENTALLY RETARDED CHILDREN.

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

1 Notwithstanding any contrary provision of general or special
2 law, persons who are licensed to hold or conduct dog racing
3 meetings within the commonwealth, not including racing meet-
4 ings at state or county fairs, shall, in addition to all other taxes
5 imposed by the commonwealth on amounts wagered at such
6 meetings, pay to the state treasurer a sum equal to five per cent
7 of so much of the total amount deposited by patrons so wagering.
8 The state treasurer shall put the money so received in a separate
9 fund to be entitled "Special Fund for the Care of Mentally
10 retarded Children" and such fund shall be used for the care of
11 mentally retarded children.

