

By Mr. Bevilacqua of Haverhill, petition of Francis J. Bevilacqua for legislation to increase the tax imposed by the Commonwealth on amounts wagered at horse and dog racing meetings. 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 ON HORSE AND DOG RACING MEETINGS.

*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. Section 5 of chapter 128A of the General Laws is  
2 hereby amended by striking out the fourth, fifth and sixth para-  
3 graphs and inserting in place thereof the following:

4 Each person licensed to conduct a running horse racing meet-  
5 ing, other than a licensee holding a racing meeting in connection  
6 with a state or county fair, shall pay to the commission on the  
7 day following each day of such horse racing meeting a sum equal  
8 to five per cent of the total amount deposited on the preceding  
9 day by the patrons so wagering at such meeting, said percentage  
10 to be paid from the twelve per cent withheld, as provided in this  
11 section, from the total amount wagered.

12 Each person licensed to conduct a running horse racing meet-  
13 ing in connection with a state or county fair shall pay to the  
14 commission on the day following each day of such running horse  
15 racing meeting a sum equal to one and one half per cent of so  
16 much of the total amount deposited on the preceding day by  
17 patrons so wagering at such meeting as does not exceed one  
18 hundred thousand dollars; five per cent of so much thereof as  
19 exceeds one hundred thousand dollars but does not exceed two  
20 hundred and fifty thousand dollars; and eight per cent of so  
21 much thereof as exceeds two hundred and fifty thousand dollars,  
22 said percentages to be paid from the fifteen per cent withheld, as  
23 provided in this section, from the total amount wagered.

24 Each person licensed to conduct a dog racing meeting, whether  
25 or not in connection with a state or county fair shall pay to the  
26 commission on the day following each day of such dog racing  
27 meeting, a sum equal to three and one half per cent of so much  
28 of the total amount deposited on the preceding day by patrons  
29 so wagering at such meeting as does not exceed seventy-five  
30 thousand dollars; five per cent of so much thereof as exceeds  
31 seventy-five thousand dollars but does not exceed one hundred  
32 and ten thousand dollars; six per cent of so much thereof as  
33 exceeds one hundred and ten thousand dollars but does not ex-  
34 ceed one hundred and forty thousand dollars; seven per cent  
35 of so much thereof as exceeds one hundred and forty thousand  
36 dollars but does not exceed two hundred and fifty thousand  
37 dollars; eight and one quarter per cent of so much thereof as  
38 exceeds two hundred and fifty thousand dollars but does not  
39 exceed three hundred and seventy-five thousand dollars; and  
40 eight and three quarters per cent of so much thereof as exceeds  
41 three hundred and seventy-five thousand dollars, said per-  
42 centages to be paid from the fifteen per cent withheld, as pro-  
43 vided in this section, from the total amount wagered.

44 Each person licensed to conduct a harness horse racing meeting  
45 at a commercial race track, whether or not in connection with a  
46 state or county fair shall pay to the commission on the day fol-  
47 lowing each day of such harness horse racing meeting a sum  
48 equal to three and one half per cent of so much of the total  
49 amount deposited on the preceding day by patrons so wagering  
50 at such meeting as does not exceed four hundred thousand dol-  
51 lars; four and three quarters per cent of so much thereof as  
52 exceeds four hundred thousand dollars but does not exceed four  
53 hundred and fifty thousand dollars; five and one quarter per  
54 cent of so much thereof as exceeds four hundred and fifty thou-  
55 sand dollars but does not exceed five hundred thousand dollars;  
56 five and three quarters per cent of so much thereof as exceeds  
57 five hundred thousand dollars but does not exceed five hundred  
58 and fifty thousand dollars; six and one quarter per cent of so  
59 much thereof as exceeds five hundred and fifty thousand dollars  
60 but does not exceed six hundred thousand dollars; six and three  
61 quarters per cent of so much thereof as exceeds six hundred  
62 thousand dollars but does not exceed six hundred and fifty  
63 thousand dollars; seven and one quarter per cent of all over six  
64 hundred and fifty thousand dollars, said percentages to be paid

65 from the fifteen per cent withheld, as provided in this section  
66 from the total amount wagered.

67 Each person licensed to conduct a harness horse racing meet-  
68 ing at a location other than a commercial race track in connec-  
69 tion with a state or county fair shall pay to the commission on  
70 the day following each day of such harness horse racing meeting  
71 a sum equal to three and one half per cent of so much of the total  
72 amount deposited on the preceding day by patrons so wagering  
73 at such meeting as does not exceed one hundred thousand dollars,  
74 and four and one half per cent of so much thereof as exceeds one  
75 hundred thousand dollars to be paid from the fifteen per cent  
76 withheld, as provided in this section, from the total amount  
77 wagered.

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

1 SECTION 2. All receipts shall be paid to the state treasurer  
2 who shall put the money so received in a separate fund to be  
3 entitled "Special fund for the care of mentally retarded children"  
4 and such fund shall be used for the care of mentally retarded  
5 children.

