

By Mr. Bevilacqua of Haverhill, petition of Francis J. Bevilacqua for legislation to levy a tax on admissions to harness horse race meetings and providing for the use of such tax for the care of mentally retarded children. Taxation.

The Commonwealth of Massachusetts

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

AN ACT LEVYING A TAX ON ADMISSIONS TO HARNESS HORSE RACE 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 Chapter 128A of the General Laws is hereby amended by
2 inserting after section 5A the following section:—
3 *Section 5B.* Every licensee holding a harness horse race meet-
4 ing shall collect in addition to the admission price of tickets sold
5 or otherwise disposed of, for each such meeting held by such
6 licensee, a tax equivalent to fifteen per centum of each such ad-
7 mission price; which tax is hereby imposed. In case of failure
8 to collect such tax the same shall be imposed upon the licensee
9 holding the race meeting. Such tax shall be paid to the com-
10 mission within ten days after the close of each such race meet-
11 ing, provided, however, that if the race meeting continues for a
12 period of more than thirty days the tax shall be paid at such
13 regular intervals as the commission may require. The payment
14 of tax shall be accompanied by a report under oath showing the
15 total of all such taxes, together with such information as the
16 commission may require. The amounts so collected shall be
17 paid to the state treasurer who shall put the money so received
18 in a separate fund to be entitled "Special fund for the care of
19 mentally retarded children" and such fund shall be used for the
20 care of mentally retarded children. Before any licensee liable
21 to pay the tax hereby imposed shall hold any race meeting, it or
22 he shall pay all taxes theretofore due; and shall file a statement
23 with the commission containing the name of the place and stat-
24 ing the time when such races are to be held. Nothing in this

25 section shall apply to a race meeting conducted by any state,
26 county or other agricultural association.

27 The commission shall have the power to examine or cause to
28 be examined the books and records of the licensee so conducting
29 any such harness horse race meeting, and may hear testimony
30 and take proofs material for its information; and therefrom or
31 from any other data which shall be satisfactory to it the com-
32 mission may order and state an account for the tax due the
33 state, together with the expense of such examination. A penalty
34 of five per centum and interest at the rate of one per centum per
35 month from the due date to the date of payment of the tax shall
36 be payable in case any tax imposed by this section is not paid
37 when due.