

# HOUSE . . . . . No. 2807

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By Mr. Crane of Boston, petition of Emmet J. Cotter relative to the tax imposed by the Commonwealth on amounts wagered at certain horse racing meetings. Taxation.

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## The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE TAX IMPOSED BY THE COMMONWEALTH ON AMOUNTS WAGERED AT CERTAIN RUNNING HORSE 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 The fourth paragraph of section 5 of chapter 128A of the  
2 General Laws, as most recently amended by section 3 of chapter  
3 311 of the acts of 1953, is hereby further amended by striking  
4 out the first sentence and inserting in place thereof the follow-  
5 ing sentence: — Each person licensed to conduct a running horse  
6 racing meeting, other than a licensee holding a racing meeting  
7 in connection with a state or county fair, shall pay to the com-  
8 mission on the day following each day of such horse racing meet-  
9 ing a sum equal to five per cent of the total amount deposited  
10 on the preceding day by the patrons so wagering at such  
11 meeting, provided, that if the total amount deposited on the  
12 preceding day by patrons so wagering does not exceed four  
13 hundred thousand dollars such person shall pay to the commis-  
14 sion a sum equal to three and one half per cent of the total  
15 amount so deposited.

