

HOUSE No. 2815

By Mr. Langone of Boston, petition of Joseph A. Langone, 3rd, for legislation to increase the tax imposed on amounts wagered at certain harness horse racing meetings conducted under the pari-mutuel or certificate system of wagering and providing that the proceeds thereof 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 HARNESS HORSE RACING MEETINGS CONDUCTED UNDER THE PARI-MUTUEL OR CERTIFICATE SYSTEM OF WAGERING.

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 paragraph inserted by sec-
3 tion 2 of chapter 294 of the acts of 1949, and inserting in place
4 thereof the following paragraph:—

5 Each person licensed to conduct a harness horse racing meet-
6 ing, other than a licensee holding a racing meeting in connection
7 with a state or county fair, shall pay to the commission on the
8 day following each day of such harness horse racing meeting a
9 sum equal to four and one half per cent of so much of the total
10 amount deposited on the preceding day by the patrons so wager-
11 ing at such meeting as does not exceed three hundred and fifty
12 thousand dollars, five and three quarters per cent of so much
13 thereof as exceeds three hundred and fifty thousand dollars but
14 does not exceed four hundred thousand dollars, six and one
15 quarter per cent of so much thereof as exceeds four hundred
16 thousand dollars but does not exceed four hundred and fifty
17 thousand dollars, six and three quarters per cent of so much
18 thereof as exceeds four hundred and fifty thousand dollars but
19 does not exceed five hundred thousand dollars, seven and one
20 quarter per cent of so much thereof as exceeds five hundred

21 thousand dollars but does not exceed five hundred and fifty
22 thousand dollars, seven and three quarters per cent of so much
23 thereof as exceeds six hundred thousand dollars, but does not
24 exceed six hundred and fifty thousand dollars, and eight and one
25 quarter per cent of all over six hundred thousand dollars, said
26 percentages to be paid from the fifteen per cent withheld, as
27 provided in this section, from the total amount wagered.

1 SECTION 2. Said chapter 128A is hereby further amended by
2 striking out section 15 and inserting in place thereof the follow-
3 ing section: —

4 *Section 15.* The receipts shall be paid to the state treasurer
5 who shall put the money so received in a separate fund to be
6 entitled "Special fund for the care of mentally retarded chil-
7 dren" and such fund shall be used for the care of mentally re-
8 tard ed children.