

HOUSE No. 3542

By Mr. Davoren of Milford, petition of John F. X. Davoren that provision be made for the taxing of income derived from illegal gambling activities. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR THE TAXING OF INCOME DERIVED FROM ILLEGAL GAMBLING ACTIVITIES.

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 62 of the General Laws is hereby amended by
2 inserting after section 5A, as inserted by chapter 695 of the
3 acts of 1966, the following section:—

4 *Section 5C.* Income received by any inhabitant of the
5 commonwealth which has been derived from activities which
6 constitute a violation of any one or more of sections five,
7 seven, eight, nine, eleven, fifteen, sixteen, seventeen, seven-
8 teen A or eighteen of chapter two hundred and seventy-one
9 of the General Laws shall be taxed at the rate of fifty per
10 cent. Such tax shall be in addition to the tax imposed by
11 section five of this chapter.

