

By Mr. Fitzgerald of Boston, petition of Kevin W. Fitzgerald and another that provision be made for payments in lieu of income taxes from the State Lottery Fund. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty-Nine.

AN ACT PROVIDING FOR PAYMENTS IN LIEU OF INCOME TAXES FROM THE STATE LOTTERY FUND.

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 2(a)(2) of Chapter 62 of the General
2 Laws is hereby amended by inserting at the end thereof the
3 following: —

4 (g) Income from prizes paid by the Massachusetts State Lottery
5 Commission.

1 SECTION 2. Section 25 of Chapter 10 of the General Laws
2 as inserted by Section 2 of Chapter 813 of the Acts of 1971 is
3 hereby stricken out and the following new section inserted: —

4 Section 25. The apportionment of the total revenues accruing
5 from the sale of lottery tickets or shares and from all other sources
6 shall be as follows: —

7 (a) the payment of prizes to the holders of winning tickets or
8 shares which in any case shall be no less than forty-five percent
9 of the total revenues accruing from the sale of lottery tickets; (b)
10 the payment of costs incurred in the operation and administration
11 of the lottery including the expenses of the commission and the
12 costs resulting from any contract or contracts entered into for
13 promotional, advertising or operational services or for the
14 purchase or lease of lottery equipment and materials which in no
15 case shall exceed fifteen percent of the total revenues accruing
16 from the sale of lottery tickets, subject to appropriation; (c) the

17 payment to the General Fund in lieu of income taxes due from
18 holders of winning lottery tickets or shares and not as an expense
19 of the Commission of an amount equal to two percent of the total
20 revenues accruing from the sale of lottery tickets; and (d) the
21 balance to be used for the purposes set forth in clause (d) of section
22 thirty-five.

1 SECTION 3. Section 35 of Chapter 10 of the General Laws
2 as inserted by Section 2 of Chapter 813 of the Acts of 1971 and
3 most recently amended by Chapter 185 of the Acts of 1977 is
4 hereby further amended by striking out the second paragraph
5 thereof and inserting the following: —

6 In order to provide local property tax relief and continue
7 services at the local level, revenues of the lottery commission from
8 whatever source shall be expended only for the following
9 purposes: (a) for the payment of prizes to the holders of winning
10 lottery tickets or shares; (b) for the expenses of the commission
11 in administering and operating the lottery, as certified by the
12 commissioner of administration, and the state treasurer shall
13 transfer said amount to the general fund; (c) for payment to the
14 General Fund in lieu of income taxes from holders of winning
15 lottery tickets or shares and not as an expense of the Commission;
16 (d) the balance of said fund, as determined by the comptroller,
17 on June first and December first of each year, shall be credited
18 to the Local Aid Fund established under the provisions of section
19 two D of chapter twenty-nine, and shall be distributed to the
20 several cities and towns in accordance with the provisions of
21 section eighteen C of chapter fifty-eight.

1 SECTION 4. Section 2 of Chapter 62B of the General Laws
2 is hereby amended by adding at the end of the last paragraph the
3 following: —

4 Provided; however, that the provisions of this paragraph shall
5 not apply to prizes awarded to holders of tickets or shares in any
6 lottery conducted pursuant to Section 24 of Chapter 10 of the
7 General Laws.

1 SECTION 5. Subsection (a) of Section 5A of Chapter 62 of
2 the General Laws as most recently amended by Section 24 of

3 Chapter 233 of the Acts of 1983 is hereby further amended by
4 inserting after the third sentence thereof the following sentence: —

5 Provided; however, that the provisions of the preceding
6 sentence shall not apply to prizes awarded to holders of tickets
7 or shares in any lottery conducted pursuant to Section 24 of
8 Chapter 10 of the General Laws.

1 SECTION 6. The provisions of this act shall be effective
2 January 1, 1986.

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