

Accompanying the third recommendation of the State Tax Commission (House, No. 251). Taxation.

The Commonwealth of Massachusetts

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

AN ACT TRANSFERRING THE ADMINISTRATION OF THE TAXES ON BEANO AND RAFFLES AND BAZAARS TO THE STATE LOTTERY COMMISSION.

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. Chapter 10 of the General Laws is hereby
2 amended by striking out section 39, as most recently amended by
3 section 1 of chapter 415 of the acts of 1976, and inserting in place
4 thereof the following section:—

5 *Section 39.* Any organization operating or conducting a game
6 under section thirty-eight shall file a return with the commission,
7 on a form prepared by it, within ten days after such game is held
8 or within such further time as the commission may allow, and
9 shall pay therewith a tax of five per cent of the gross receipts
10 derived from such game. All such returns shall be public records.

11 All sums received by said commission from the tax imposed by
12 this section as taxes, interest thereon, fees, penalties, forfeitures,
13 costs of suits or fines, less all amounts refunded thereon, together
14 with any interests or costs paid on account of such refunds, shall
15 be paid into the treasury of the commonwealth and shall be
16 credited as follows:—

17 (a) Two-fifths of all such sums received shall be credited to
18 State Lottery Fund established under the provisions of section
19 thirty-five and, subject to appropriation, the state lottery
20 commission may expend such sums for the expenses incurred in
21 the administration of sections thirty-seven and thirty-eight.

22 (b) Three-fifths of all such sums received shall be credited to the
23 General Fund.

24 (c) Any unappropriated balance remaining in the State Lottery
25 Fund from the sums credited under clause (a), as determined by
26 the comptroller as of June first and December first of each year,
27 shall be credited to the Local Aid Fund established under the
28 provisions of section two D of chapter twenty-nine to be
29 distributed in accordance with the provisions of section eighteen
30 C of chapter fifty-eight.

1 SECTION 2. Section 7A of chapter 271A of the General Laws,
2 as amended by section 96 of chapter 415 of the acts of 1976, is
3 hereby further amended by striking out the eighth and ninth
4 paragraphs and inserting in place thereof the following two
5 paragraphs:—

6 Any organization conducting or operating a raffle or bazaar
7 under this section shall file a return with the state lottery
8 commission, on a form prepared by it, within ten days after the
9 raffle or bazaar is held and shall pay therewith a tax of five per
10 cent of the gross proceeds derived from such raffle or bazaar.

11 All sums received by said commission from the tax imposed by
12 this section as taxes, interest thereon, fees, penalties, forfeitures,
13 costs of suits or fines, less all amounts refunded thereon, together
14 with any interest or costs paid on account of such refunds, shall
15 be paid into the treasury of the commonwealth.

1 SECTION 3. Chapter 62C of the General Laws, as appearing
2 in section 22 of chapter 415 of the acts of 1976, is hereby amended
3 by striking out section 2 and inserting in place thereof the
4 following section:—

5 *Section 2.* The provisions of this chapter shall, so far as
6 pertinent and consistent, apply to the taxes imposed by chapter
7 sixty A; by chapters sixty-two through sixty-five C, inclusive; by
8 section ten of chapter one hundred and twenty-one A; by section
9 twenty-one of chapter one hundred and thirty-eight; and by any
10 act in addition thereto or amendment thereof.

1 SECTION 4. Said chapter 62C is hereby further amended by
2 striking out section 18 and inserting in place thereof the following
3 section:—

4 *Section 18.* Every organization operating or conducting a game
5 under section thirty-eight of chapter ten shall within ten days
6 after such game is held file an information return with the
7 commissioner containing the names and addresses of all persons
8 receiving prizes over five hundred dollars in such game and the
9 amount of every such prize.

1 SECTION 5. Section 21 of said chapter 62C is hereby amended
2 by striking out clause (3) of subsection (b) and inserting in place
3 thereof the following clause:—

4 (3) the disclosure of information contained in returns filed
5 pursuant to subsections (a) and (j) of section sixteen and section
6 eighteen of this chapter.

1 SECTION 6. This act shall take effect on January first,
2 nineteen hundred and seventy-eight.

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