

# HOUSE . . . . . No. 6242

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## *The Commonwealth of Massachusetts*

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HOUSE OF REPRESENTATIVES, June 14, 1977.

The committee on Taxation, to whom were referred the petition (accompanied by bill, House, No. 1527) of Michael C. Creedon for legislation to regulate the tax on dog racing meetings, and the petition (accompanied by bill, House, No. 2289) of Rudy Chmura for legislation to provide increases in the amount that state or county fairs are required to pay the State Racing Commission for conducting harness racing at state fairs, report recommending that the accompanying bill (House, No. 6242) ought to pass.

For the committee,

VINCENT J. PIRO.

**The Commonwealth of Massachusetts**

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

AN ACT PROVIDING FOR THE IMPROVEMENT OF DOG AND HARNESS HORSE  
RACING IN THE COMMONWEALTH.

1     *Whereas*, The deferred operation of this act would tend to defeat  
2 its purpose, which is to regulate the tax on dog and harness horse  
3 racing meetings, therefore it is hereby declared to be an emergency  
4 law, necessary for the immediate preservation of the public  
5 convenience.

*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. During the nineteen hundred and seventy-seven,  
2 nineteen hundred and seventy-eight, nineteen hundred and  
3 seventy-nine, and nineteen hundred and eighty calendar years,  
4 each licensee conducting dog and harness horse racing meetings  
5 under the provisions of section five of chapter one hundred and  
6 twenty-eight A of the General Laws shall return to the winning  
7 patrons in the manner provided by said section all sums deposited  
8 as wagers at said meeting, less the breaks, as defined in said section,  
9 and less an amount not to exceed nineteen per cent of the total  
10 amount so deposited.

11     Every licensee shall cause to be posted in conspicuous places  
12 available to the public in all areas where wagers are made the  
13 following notice:

14     “All patrons are advised that from each dollar wagered no more  
15 than \$.81 shall be awarded in prizes.”

1     SECTION 2. In order that the effect of this act, the intent of  
2 which is to provide funds to improve the quality of dog and harness  
3 horse racing meetings in the commonwealth and thereby to  
4 increase the activities at such racing meetings and the revenue  
5 therefrom, can be determined at the earliest possible date, each  
6 person licensed to conduct such racing meetings and required to  
7 pay over to the state racing commission the sums required under

8 the provisions of section five of chapter one hundred and twenty-  
9 eight A of the General Laws, shall file with said commission no  
10 later than January fifteenth, nineteen hundred and seventy-eight,  
11 January fifteenth, nineteen hundred and seventy-nine, January  
12 fifteenth, nineteen hundred and eighty, and January fifteenth,  
13 nineteen hundred and eighty-one respectively, a statement of  
14 operations for the previous calendar year which shall contain:

15 (1) A statement of the total amount withheld from all sums  
16 wagered and not returned to winning patrons, less the breaks,  
17 during said calendar year under the provisions of section one of  
18 this act;

19 (2) A statement of the total amount which would have been  
20 withheld from all sums wagered and not returned to winning  
21 patrons, less the breaks, for the comparable period under the  
22 provisions of section five of chapter one hundred and twenty-eight  
23 A in effect immediately prior to the passage of this act;

24 (3) A statement of the amount retained by the licensee under the  
25 provisions of this act, which shall be the difference between (1) and  
26 (2) above;

27 (4) A detailed analysis of the disposition made by such a licensee  
28 of the amount shown in (3) above which amount, excepting  
29 contractual purse obligations, may only be used for necessary  
30 maintenance equipment and capital improvements and the  
31 retirement of the debt for capital improvements to the grandstand  
32 area, race strip, stable area, parking area or any area of building  
33 within the confines of the licensee.

34 (5) Such other information as the said commission shall deem  
35 necessary in order to accomplish the aforementioned purpose. The  
36 statement of operations required by this section shall be in addition  
37 to all other statements or reports required of such licensee, and a  
38 copy of said statement shall, immediately upon receipt, be  
39 transmitted to the governor, the president of the senate and the  
40 speaker of the house of representatives.

41 (6) In the event any licensee loses racing dates because of  
42 adverse weather conditions, power failures or any circumstances  
43 deemed beyond their control the commission may, within the same  
44 calendar year or the following calendar year award dates equal to  
45 the number lost.

