
The Commonwealth of Massachusetts

EXECUTIVE DEPARTMENT,
STATE HOUSE, BOSTON, September 21, 1965.*To the Honorable Senate and House of Representatives.*

The development of closed circuit television in recent years has left a gap in the revenue laws relating to boxing matches.

The general laws now provide for taxes totaling six percent on admissions to live boxing matches — five percent to go to the Commonwealth, and one percent to the Boxers' Fund, for the benefit of boxers or former boxers in need of assistance. These taxes, however, do not apply to admissions to closed circuit television showings of boxing matches. Such showings, particularly those involving championship bouts, can produce a larger percentage of receipts than do admissions to the live match.

In order to remedy this situation, I submit for your consideration legislation which would levy an equalizing tax upon receipts from admissions to closed circuit television showings within the Commonwealth. This legislation would require any person intending to present a boxing match in this manner within the Commonwealth to secure a license from the State Boxing Commission. The compensatory tax proposed is intended to cover closed circuit T-V showings substantially contemporaneous with the live fight. It is not intended to cover later television or movie showings of fights, after the results of the match have become public knowledge.

The attached bill has been favorably reviewed by the Attorney General and with the Commissioner of Corporations and Taxation. Its passage would fill the presently existing void in our General Laws. I, therefore, respectfully urge that you grant its provisions your early approval.

Respectfully submitted,

JOHN A. VOLPE,
Governor of the Commonwealth.

The Commonwealth of Massachusetts

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

AN ACT TO LEVY AN EQUALIZING TAX ON CLOSED CIRCUIT TELEVISION SHOWINGS OF BOXING OR SPARRING MATCHES OR EXHIBITIONS.

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 147 of the General Laws is hereby amended by in-
2 serting therein, following section 40A, two new sections as
3 follows:

4 *Section 40B.* No match or exhibition required to be licensed
5 under section thirty-two, or which would have been required to
6 be so licensed if it had taken place or been conducted within the
7 commonwealth, shall be shown in this commonwealth by visual
8 reproduction either contemporaneously with such match or ex-
9 hibition or within twenty-four hours after the completion of
10 such match or exhibition, except by a person licensed to make
11 such showing by the state boxing commission; provided, how-
12 ever, that such showing shall not be required to be licensed under
13 this section unless an admission fee is charged, either directly or
14 indirectly, in the form of dues or otherwise; and provided fur-
15 ther, that such showing shall be deemed to be substantially con-
16 temporaneous with such match or exhibition or to be within
17 twenty-four hours after the completion of such match or ex-
18 hibition, if such showing is contemporaneous with, or within
19 twenty-four hours after the first public viewing within or with-
20 out the commonwealth of such match or exhibition whether by
21 attendance thereat or by visual reproduction.

22 *Section 40C.* Every person licensed to make a showing under
23 the provisions of section forty-B shall, within seventy-two hours
24 after the conclusion of such showing, pay to the state treasurer a
25 sum equal to six per cent of the total gross receipts from the sale
26 of tickets or from admission fees; provided, that if such showing

27 is made as an incidental feature in an event or entertainment of a
28 different character, such portion of the said total gross receipts
29 shall be paid to the commonwealth as the commission may de-
30 termine or as may be fixed by rule adopted under section forty-
31 six. Within seventy-two hours after the conclusion of such
32 showing the licensee shall furnish to the commission a report,
33 duly verified by the treasurer and secretary, showing the exact
34 number of tickets sold and admission fees collected for the show-
35 ing, and the gross receipts thereof, and such other data as the
36 commission may require. One sixth of said sum shall be credited
37 by said state treasurer to the boxers' fund established by the
38 provisions of section forty-A.

