

# HOUSE . . . . . No. 2603

By Mr. Bevilacqua of Haverhill, petition of Francis J. Bevilacqua relative to the tax imposed upon amounts wagered at certain running horse racing meetings conducted under the pari-mutuel or certificate system of wagering. Taxation.

## The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE TAX IMPOSED BY THE COMMONWEALTH ON AMOUNTS WAGERED AT CERTAIN RUNNING HORSE RACING MEETINGS CONDUCTED UNDER THE PARI-MUTUEL OR CERTIFICATE SYSTEM OF WAGERING.

*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 5 of chapter 128A of the General Laws  
2 is hereby amended by striking out the sentence inserted by  
3 section 2 of chapter 311 of the acts of 1953, and inserting in place  
4 thereof the following sentence:—Each person licensed to con-  
5 duct a running horse racing meeting, other than a licensee  
6 holding a racing meeting in connection with a state or county  
7 fair, shall pay to the commission on the day following each day  
8 of such horse racing meeting a sum equal to six per cent of the  
9 total amount deposited on the preceding day by the patrons so  
10 wagering at such meeting, said percentage to be paid from the  
11 twelve per cent withheld, as provided in this section, from the  
12 total amount wagered.

1 SECTION 2. Said chapter 128A is hereby further amended by  
2 striking out section 15 and inserting in place thereof the following  
3 section:—

4 *Section 15.* The receipts paid into the state treasury under  
5 this chapter shall be credited to the General Fund except that so

6 much of such payments as are made under section five by licen-  
7 sees conducting racing meetings in connection with a state or  
8 county fair shall be held as a separate fund for use in carrying  
9 out the provisions of paragraph (f) of section two of chapter  
10 one hundred and twenty-eight, and one sixth of the receipts paid  
11 into said treasury from running horse racing meetings, other  
12 than such meetings as are conducted in connection with state  
13 or county fairs, shall be distributed to cities and towns in the  
14 manner provided by chapter fifty-eight for the distribution of  
15 taxation on income.