

# SENATE . . . . No. 478

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To accompany the petition of George W. McCarthy for legislation to increase the tax on amounts wagered on horse and dog racing meetings and allocating such increase in tax to the University of Massachusetts. Taxation.

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## The Commonwealth of Massachusetts

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

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AN ACT INCREASING THE TAX IMPOSED BY THE COMMONWEALTH ON AMOUNTS WAGERED AT CERTAIN HORSE AND DOG RACING MEETINGS CONDUCTED UNDER THE PARI-MUTUEL OR CERTIFICATE SYSTEM OF WAGERING AND ALLOCATING SUCH INCREASE IN TAX TO THE UNIVERSITY OF MASSACHUSETTS.

*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. In addition to any amount required  
2 to be withheld under the provisions of section five of  
3 chapter one hundred and twenty-eight A of the Gen-  
4 eral Laws, and by chapter two hundred and twenty  
5 of the acts of nineteen hundred and forty-eight, by a  
6 licensee conducting a horse or dog racing meeting,  
7 such licensee, other than a licensee holding a horse or  
8 dog racing meeting in connection with a state or county  
9 fair, shall withhold an amount equal to four per cent  
10 of the total amount wagered on each day of such meet-  
11 ing conducted during the years nineteen hundred and  
12 forty-eight and nineteen hundred and forty-nine and

13 five per cent in the year nineteen hundred and fifty  
14 and thereafter and shall pay the same to the com-  
15 mission on the day following.

1 SECTION 2. Chapter 75 of the General Laws is  
2 hereby amended by striking out section 2 and inserting  
3 in place thereof the following section:—

4 *Section 2.* The trustees of the University of Massa-  
5 chusetts shall establish a college of agriculture and  
6 other relative subjects, a college of liberal arts, a college  
7 of science, a college of engineering, a college of business  
8 administration, a college of social science and courses  
9 in military tactics. A medical school and a dental  
10 school shall also be established. The trustees may  
11 establish any schools, courses, colleges, professional  
12 schools or graduate schools which will benefit the wel-  
13 fare of the citizens of the commonwealth.

1 SECTION 3. Said chapter 75 is hereby further  
2 amended by inserting after section 2 the following  
3 section:—

4 *Section 2A.* There shall be no charge for tuition,  
5 books or laboratory fees at the University of Massa-  
6 chusetts for those attending undergraduate schools  
7 at the said university who were citizens of Massa-  
8 chusetts for three years prior to their admittance to  
9 the said university.

10 Citizens who are eligible at the time of their at-  
11 tendance for educational benefits under the federal  
12 government are not included under this provision  
13 during the period of their eligibility.

1 SECTION 4. The additional tax from horse and dog  
2 race tracks provided by section one of this act shall  
3 be allocated solely to the University of Massachusetts.