

MAINE STATE LEGISLATURE

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FIRST SPECIAL SESSION

ONE HUNDRED AND SECOND LEGISLATURE

Legislative Document

No. 1744

H. P. 1249

House of Representatives, January 17, 1966

The Committee on Taxation suggested.

JEROME G. PLANTE, Clerk

Presented by Mr. Conley of Portland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-SIX

AN ACT Relating to Tax on Harness and Running Horse Racing.

Be it enacted by the People of the State of Maine, as follows:

Sec. 1. R. S., T. 8, § 274, amended. The next to the last sentence of section 274 of Title 8 of the Revised Statutes is amended to read as follows:

'Said maximum shall include the ~~6%~~ 5% tax prescribed in section 275.'

Sec. 2. R. S., T. 8, § 275, amended. Section 275 of Title 8 of the Revised Statutes is amended to read as follows:

§ 275. Taxes

Each person, association or corporation licensed to conduct a race or race meet under this chapter shall pay to the Treasurer of State, to be credited to the General Fund of the State, a sum equal to ~~6%~~ 5% of the total contributions to all pari-mutuel pools conducted or made at any race or race meet licensed under this chapter.

A sum equal to ~~+6~~ 1/5 of the tax on all pari-mutuel pools conducted or made at any race or race meet licensed under this chapter shall be paid and returned to the licensees for the purpose of supplementing purse money. This sum shall be divided equally among the licensees in the proportion that the number of racing days of a licensee granted by the commission bears to the total number of racing days granted in any one year by the commission. Payments shall be made to said licensees by the end of the calendar year.'

Sec. 3. R. S., T. 8, § 333, amended. The next to the last sentence of section 333 of Title 8 of the Revised Statutes is amended to read as follows:

'Said maximum shall include the ~~6%~~ 5% tax prescribed in section 334.'

Sec. 4. R. S., T. 8, § 334, amended. Section 334 of Title 8 of the Revised Statutes is amended to read as follows:

§ 334. Taxes

Each person, association, corporation, trust or partnership licensed to conduct a race or race meet under this chapter shall pay to the Treasurer of State, to be credited to the General Fund, a sum equal to ~~6%~~ 5% of the total contributions to all pari-mutuel pools conducted or made at any race or race meets licensed under this chapter. Each person, association, corporation, trust or partnership licensed to conduct a race or race meet under this chapter shall pay to the city or town treasurer in which the racing plant is located the sum of \$25 for each day of racing, provided such person, association, corporation, trust or partnership has a license to conduct races or race meets for more than 8 days during the year for which the license is issued.

A sum equal to ~~1/6~~ 1/5 of the tax on all pari-mutuel pools conducted or made at any race or race meet licensed under this chapter shall be paid and returned to the licensees for costs of operation, maintenance and repairs.

Sec. 5. Effective date. This Act shall be effective for the full racing season of 1966.

STATEMENT OF FACTS

It is estimated that the net loss of revenue to the State of Maine will be under \$100,000.