

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND SIXTH LEGISLATURE

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Legislative Document

No. 1186

H. P. 898

House of Representatives, February 28, 1973

Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

E. LOUISE LINCOLN, Clerk

Presented by Mr. Susi of Pittsfield.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-THREE

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AN ACT Reducing Tax on Pari-Mutuel Pools.

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**Emergency preamble.** Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, the harness racing industry is in jeopardy because of increased costs of maintenance and labor and is in immediate need of relief; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

**Sec. 1. R. S., T. 8, § 274, amended.** The 3rd 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.** The first paragraph and the first sentence of the 2nd paragraph of section 275 of Title 8 of the Revised Statutes are amended to read as follows:

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 ~~7/6~~  $1/5$  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.

**Emergency clause.** In view of the emergency cited in the preamble, this Act shall take effect when approved.

#### FISCAL NOTE

This bill will result in a revenue loss to the State based on 1972 experience of \$173,000.

The increased amount of handle in 1973 and ensuing years brought about by additional racing days should result in a total handle of \$25,000,000. This will produce \$1,250,000 to the General Fund and actually increase the pari-mutuel tax by \$200,000.

#### STATEMENT OF FACT

This bill is necessary to lessen the burden of various racing associations in complying with state requirements involving environmental improvement and Harness Racing Commission requirements in upgrading the quality of racing.