

# MAINE STATE LEGISLATURE

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N I N E T Y - F O U R T H   L E G I S L A T U R E

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**Legislative Document**

**No. 817**

H. P. 1539

House of Representatives, February 17, 1949.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Bennett of Raymond.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FORTY-NINE

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**AN ACT Relating to Taxation of Organizations Holding Pari Mutuel  
Racing Meets.**

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

R. S., c. 81, § 5-A, additional. Chapter 81 of the revised statutes is hereby amended by adding thereto a new section to be numbered 5-A, to read as follows :

'Sec. 5-A. Organizations holding racing meets taxable; payment from tax on pari mutuel pools. All taxes assessed against real and personal property of a non-profit organization which conducts horse races or meets under the provisions of chapter 77 shall be paid by the state to the city or town wherein the race track is situated. City and town assessors shall send the amount of the taxes assessed to the treasurer of state and payment shall be made to the respective cities and towns from the amount contributed under the provisions of section 16 of chapter 77 from such tracks.'