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Section 5: Pari-mutuel or certificate system of wagering; licensee's duties

[Text of section effective until July 31, 2017. Repealed by 2011, 194, Sec. 39. See 2011, 194, Sec. 112 as amended by 2014, 165, Sec. 192 and 2016, 176, Sec. 12B. See also, 2001, 139, Sec. 45 as amended by 2005, 176, Sec. 13; 2006, 54, Sec. 12; 2006, 449, Secs. 19 and 21; 2008, 290, Sec. 12; 2009, 167, Sec. 12; 2010, 203, Sec. 12; 2011, 77, Sec. 12; 2011, 194, Sec. 84 and 2014, 264, Sec. 11; 2016, 176, Sec. 11. For text effective July 31, 2017, see below.]

Section 5. (a) Before holding or conducting a racing meeting, every licensee shall provide a place or places, equipped as hereinafter provided, on the grounds where such meeting is held or conducted or adjacent thereto, but not elsewhere, at which such licensee shall conduct and supervise the pari-mutuel or certificate system of wagering on the speed or ability of horses or dogs performing in the races held or conducted by such licensee at such meeting, and such pari-mutuel or certificate method of wagering upon such races so conducted shall not under any circumstances be held or construed to be unlawful, notwithstanding any general or special law to the contrary. Such place or places shall be equipped with automatic betting machines capable of accurate and speedy determination of awards or dividends to winning patrons, and all such awards or dividends shall be calculated by a totalisator machine or like machine, except at state or county fairs.

(b) No other place or method of betting, poolmaking, wagering or gambling shall be used or permitted by the licensee, nor shall this chapter be deemed to authorize or legalize the pari-mutuel or certificate system of wagering on any races except horse and dog races at the track where such pari-mutuel or certificate system of wagering is conducted; provided, however, that this prohibition shall not apply to wagering authorized pursuant to chapter 128C nor to account wagering authorized pursuant to section 5C.

(c) Each licensee conducting a running horse racing meeting, other than a licensee holding a racing meeting in connection with a state or county fair, shall return to the winning patrons wagering on the speed or ability of any 1 running horse in a race or races all sums so deposited as an award or dividend, according to the acknowledged and recognized rules and methods under which such pari-mutuel or certificate system has been operated, less the breaks and less an amount not to exceed 19 per cent of the total amount so deposited by patrons wagering on the speed or ability of any 1 running horse; and each such licensee shall return to the winning patrons wagering on the speed or ability of a combination of more than 1 horse in a single pool, also known as an exotic wager, all sums so deposited as an award or dividend, according to the acknowledged and recognized rules and methods under which such pari-mutuel or certificate system has been operated, less the breaks and less an amount not to exceed 26 per cent of the total amount deposited. Each licensee shall:--

(1) pay to the commission on the day following each day of such running horse racing meeting a sum equal to 0.75 per cent of the total amount deposited on the preceding day by patrons so wagering at the meeting, the percentage to be paid from the 19 per cent or 26 per cent withheld, as provided in this section, from the total amount wagered;

(2) pay to the Massachusetts Thoroughbred Breeders Association, Inc. on the day following each day of such running horse racing meeting a sum equal to 1 per cent of the total amount deposited by the patrons, less the breaks, and taken from the 19 per cent withheld and from the 26 per cent withheld from exotic wagers, the monies to be used for the purposes of subsection (g) of section 2 of chapter 128C;

(3) allocate from the total amount deposited daily by the patrons wagering at the meeting a sum equal to 8.5 per cent from the 19 per cent withheld and a sum equal to 9.5 per cent from the 26 per cent withheld from the exotic wagers to be used solely for the payment of purses to the horse owners in accordance with the rules and established customs of conducting running horse racing meetings and, with the approval of the appropriate horsemen's association representing the horse owners racing at that meeting, for payment of administrative and horseracing operations, and the monies shall be in addition to monies deposited into a separate purse account as simulcast premiums received pursuant to section 2 of chapter 128C;

(4) pay into a trust fund known as the Running Horse Promotional Trust Fund, under the direction and supervision of the state racing commissioners as they are individuals as trustees of the trust, a sum equal to 0.25 per cent to be paid from the 19 per cent and 26 per cent withheld from the total amount wagered by patrons so wagering;

(5) pay the total sum of the breaks annually into the trust fund known as the Running Horse Capital Improvements Trust Fund, under the direction and supervision of the state racing commissioners as they are individuals as trustees of said trust;

(6) pay to Tufts University School of Veterinary Medicine on the day following each day of such running horse racing meeting a sum equal to 0.5 per cent of the total amount deposited by the patrons, less the breaks, from the 26 per cent withheld from exotic wagers, to be used for equine research scholarships and loans.

Each licensee may retain as its commission on the total of all sums so deposited, a sum not exceeding the balance of the 19 or 26 per cent withheld as provided in this section from the total amounts wagered less the amounts required to be paid pursuant to clauses (1) to (6), inclusive.

(d) Each licensee conducting a harness horse racing meeting shall return to the winning patrons wagering on the speed or ability of any 1 harness horse in a race or races all sums so deposited as an award or dividend, according to the acknowledged and recognized rules and methods under which such pari-mutuel or certificate system has been operated, less the breaks and less an amount not to exceed 19 per cent of the total amount so deposited by patrons wagering on the speed or ability of any 1 harness horse; and each such licensee shall return to the winning patrons wagering on the speed or ability of a combination of more than 1 horse in a single pool, also known as an exotic wager, all sums so deposited as an award or dividend, according to the acknowledged and recognized rules and methods under which such pari-mutuel or certificate system has been operated, less the breaks and less an amount not to exceed 26 per cent of the total amount so deposited. Each such licensee, including a licensee holding a harness horse racing meeting in connection with a state or county fair, shall:

(1) pay to the commission on the day following each day of such harness horse racing meeting, excluding races conducted in connection with a state or county fair, a sum equal to 0.75 per cent of the total amount deposited on the preceding day by patrons so wagering at the meeting, the percentage to be paid from the 19 per cent withheld from the straight wagers or 26 per cent withheld from the exotic wagers as provided pursuant to this section;

(2) pay to the Massachusetts Standardbred Breeders program established pursuant to subsection (j) of section 2 of chapter 128, on the day following each day of the harness horse racing meeting a sum equal to 0.5 per cent of the total amount deposited by the patrons, less the breaks, and taken from the 19 per cent withheld from the straight wagers and a sum equal to 1.5 per cent of the total amount deposited by the patrons, less the breaks, from the 26 per cent withheld from the exotic wagers; the monies to be used for the purposes of said subsection (j) of said section 2 of said chapter 128;

(3) allocate from the total amount deposited daily by the patrons wagering at such meeting a sum equal to 8 per cent from the 19 per cent withheld and a sum equal to 10 per cent from the 26 per cent withheld from the exotic wagers to be used solely for the payment of purses to the horse owners in accordance with the rules and established customs of conducting harness horse racing meetings; the monies shall be in addition to monies deposited into a separate purse account as simulcast premiums received pursuant to section 2 of chapter 128C;

(4) pay into a trust fund known as the Harness Horse Promotional Trust Fund, under the direction and supervision of the state racing commissioners as they are individuals as trustees of the trust, a sum equal to 1 per cent to be paid from the 26 per cent withheld from the total amount wagered by patrons so wagering on exotic races; and

(5) pay the total sum of the breaks and a sum equal to 1 per cent of the total amount of the exotic wagers into the trust fund known as the Harness Horse Capital Improvements Trust Fund, under the direction and supervision of the state racing commissioners as they are individuals as trustees of the trust.

Each licensee may retain as its commission on the total of all sums deposited, a sum not exceeding the balance of the 19 per cent withheld from the straight wagers or the 26 per cent withheld from the exotic wagers as provided in this section less the amounts required to be paid pursuant to clauses (1) to (5), inclusive.

(e) Notwithstanding any general or special law to the contrary, each licensee conducting a greyhound racing meeting shall return to the winning patrons wagering on the speed or ability of any 1 or more greyhounds in a race or races all sums so deposited as an award or dividend, according to the acknowledged and recognized rules and methods under which such pari-mutuel or certificate system has been operated, less the breaks and an amount not to exceed 19 per cent of the total amount deposited by patrons wagering on the speed or ability of any 1 greyhound, also known as a straight wager, and an amount not to exceed 26 per cent of the total amount deposited by patrons wagering on the speed or ability of a combination of more than 1 greyhound in a single pool, also known as an exotic wager. Each licensee, other than a licensee holding a racing meeting in connection with a state or county fair, shall:--

(1) pay to the state racing commission, on the day following each day of such greyhound racing meeting, a sum equal to 5 per cent to be taken from the 19 per cent withheld from the straight wagers and a sum equal to 5 per cent to be taken from the 26 per cent withheld from the exotic wagers; provided, however, that a sum equal to 0.1 per cent of the total amount deposited by patrons wagering on the speed or ability of greyhounds at pari-mutuel greyhound tracks, not to exceed \$300,000 per annum, less the breaks, shall be taken from the 5 per cent paid daily to the commission pursuant to this clause and shall, subject to appropriation, be allocated to the Massachusetts greyhound breeding program established pursuant to subsection (i) of section 2 of chapter 128;

(2) allocate from the total amount deposited daily by the patrons wagering at a meeting a sum equal to 5 per cent from the 19 per cent withheld from the straight wagers and a sum equal to 5 per cent from the 26 per cent withheld from the exotic wagers to be used solely for the payment of purses to greyhound owners in accordance with the rules and established customs of conducting greyhound racing meetings, and in addition to any monies deposited into a separate purse account as simulcast premiums received pursuant to section 2 of chapter 128C; provided, however, that the licensee may allocate an additional sum, as negotiated by said licensee and approved by the racing commission, of the take-out exceeding 19 per cent; provided, further, that each such licensee shall retain the total sum of the breaks.

(3) pay daily into a trust fund known as the Greyhound Promotional Trust Fund, under the direction and supervision of the state racing commissioners as they are individuals as trustees of the trust, a sum equal to 0.5 per cent from the 19 per cent withheld from the straight wagers and a sum equal to 0.5 per cent from the 26 per cent withheld from the exotic wagers; and

(4) pay a sum equal to 0.5 per cent of the total amount wagered by patrons so wagering on straight and exotic wagers to the Greyhound Adoption Trust Fund established under section 65 of chapter 10.

Each such licensee may retain as its commission on the total of all sums so deposited, a sum not exceeding the balance of the 19 or 26 per cent withheld as provided in this section from the total amounts wagered less the amounts required to be paid pursuant to clauses (1) to (4) inclusive. Notwithstanding any of the foregoing to the contrary, once a licensee has reached the level of the total amount wagered during calendar year 1985, the licensee shall retain daily as its commission a sum not exceeding the balance of the 19 or 26 per cent withheld, as provided in this subsection, from the total amount wagered daily in the current year less the amounts so required to be paid pursuant to said clauses (1) to (4) inclusive.

(f) Each licensee conducting a running horse racing meeting in connection with a state or county fair shall return to the winning patrons wagering on the speed or ability of any 1 running horse in a race or races all sums so deposited as an award or dividend, according to the acknowledged and recognized rules and methods under which such pari-mutuel or certificate system has been operated, less the breaks and less an amount not to exceed 19 per cent of the total amount so deposited by patrons wagering on the speed or ability of any 1 running horse. Each such licensee shall return to the winning patrons wagering on the speed or ability of a combination of more than 1 horse in a single pool, also called an exotic wager, all sums so deposited as an award or dividend, according to the acknowledged and recognized rules and methods under which pari-mutuel or certificate system has been operated, less the breaks and less an amount not to exceed 26 per cent of the total amount so deposited. Each licensee shall:

(1) pay to the state racing commission on the day following each day of such running horse racing meeting a sum equal to 0.75 per cent of the total amount deposited on the preceding day by patrons wagering at the meeting, the percentage to be paid from the 19 per cent and 26 per cent withheld, as provided pursuant to this section, from the total amount wagered on straight wagers and exotic wagers, respectively;

(2) allocate from the total amount deposited daily by the patrons wagering at the meeting a sum equal to 8 per cent from each of the respective 19 per cent withheld and 26 per cent withheld as provided in this subsection to be used solely for the payment of purses to the horse owners in accordance with the rules and established customs for the conduct of running horse racing meetings; and

(3) pay a sum equal to 1 per cent of the total handle at the end of its racing schedule to the Massachusetts Thoroughbred Breeders Association, Inc.; provided, however, that the Association shall utilize the monies to develop a program to support horse racing at agricultural fairs including, but not limited to, owners' and breeders' awards for Massachusetts-bred thoroughbreds and provisions to supplement the purses of races or to provide the entire purse for the Massachusetts-bred thoroughbred races.

Each licensee may retain as its commission on the total of all sums so deposited, a sum not exceeding the balance of the 19 or 26 per cent withheld as provided in this section from the total amounts wagered less the amounts required to be paid pursuant to clauses (1) to (3), inclusive.

(g) The state racing commissioners, as they are individuals, shall serve as trustees for the Running Horse Capital Improvements Trust Fund and the Running Horse Promotional Trust Fund, each established pursuant to section 11 of chapter 494 of the acts of 1978, the Harness Horse Capital Improvement Trust Fund and the Harness Horse Promotional Trust Fund, each established pursuant to section 12 of said chapter 494, and the Greyhound Capital Improvements Trust Fund and the Greyhound Promotional Trust Fund, each established pursuant to section 12A of said chapter 494.

The trustees may expend without appropriation all or any part of the capital improvement trust funds to the appropriate track licensee in proportion to the amount deposited in each said fund by the track licensee for use as all or part of a capital expenditure for alterations, additions, replacements, changes, improvements or major repairs to or upon the property owned or leased by the licensee and used by it for the conduct of racing, but not for the cost of maintenance or of other ordinary operations, whether the costs have been incurred or not. The trustees may expend without appropriation all or any part of the promotional trust funds to the appropriate track licensee in proportion to the amount deposited in each fund by the track licensee for use in promotional marketing, to reduce the costs of admission, programs, parking and concessions and to offer other entertainment and giveaways. The trustees may expend to a licensee all amounts accumulated in the trust funds which are attributable to racing operations conducted at each applicable track.

The trustees may prescribe terms and conditions for the grants and may designate specific capital improvements or promotions to be undertaken by a licensee; provided, however, that, prior to approving any expenditures from the funds for purposes not designated by the trustees, the trustees shall require the licensee to submit to them detailed business plans describing the specific promotions and capital improvements contemplated by the licensee and shall formally vote to permit the expenditures; provided, further, that, under no circumstances, shall the trustees permit the expenditure of trust funds for purposes not directly related to the improvement of racing or for the raising of handles and attendance; and provided further, that the terms and conditions for capital improvement projects shall include schedules of periodic payments to be prepared by the trustees in accordance with schedules contained in construction contracts for such capital improvement projects. The licensee shall comply with all applicable provisions of chapter 149 unless the commission waives such compliance in writing for cause.

No expenditure for capital improvements or for promotions shall be approved by the trustees if the improvements or promotions are to be accomplished pursuant to a contract with a person, corporation, partnership, trust or any combination of the same or any other entity owned wholly or in part by a person, corporation, partnership, trust or any combination of the same or any other entity which owns or operates or holds an interest in any race track in the commonwealth.

The trustees shall hire the services of architectural and engineering consultants or the services of such other consultants as they deem appropriate to advise them generally and to evaluate proposed capital improvement and promotional projects submitted to them for their approval.

Nothing in this section shall preclude a track licensee from making capital improvements or undertaking promotional operations not funded in whole or in part from those funds; provided, however, that all sums approved by the trustees under this section shall be expended in their entirety for capital improvements or for promotions; provided, further, that any revision by the licensee in the making of capital improvements or in promotional plans as provided in this section shall require separate written approval by the trustees therefor. All financial statements required under section 6 shall be

accompanied by a statement signed under the pains and penalties of perjury by the chief financial officer of the licensee, setting forth the capital improvements made and the promotions completed with funds obtained under this section and further certifying that the expenditures are treated as capital expenditures and promotional expenditures in the accompanying financial statement.

The trustees shall require from each track licensee vouchers, cancelled checks or such other documents as the trustees deem necessary to verify that the expenditures from the funds were carried out in accordance with the provisions of this section.

If any of the trust funds remain dormant for a period of 36 months, any unexpended balance in such trust fund shall be paid to the General Fund.

(h) All pari-mutuel taxes paid to the commission pursuant to this section, together with all pari-mutuel taxes paid to the commission pursuant to section 2 of chapter 128C, and all assessments, association licensing fees, occupational licensing fees, fines, penalties and miscellaneous revenues, other than unclaimed wagers, paid to the commission shall be deposited in a separate account under the control and supervision of the commission. The amount of pari-mutuel taxes and other revenues, except for the unclaimed wagers, credited during any calendar year to all racing licensees shall be expended in the following order of priority and for the purposes specified:--

(1) To provide and pay local aid to the licensees' respective host communities under section 18D of chapter 58.

(2) To set aside an amount to fund the annual budget of the state racing commission and this amount shall go to the General Fund.

(2A) To pay, without further appropriation, the state racing commission's expenses in excess of its appropriation for the costs to conduct each racing performance held by a racing meeting licensee, including a racing meeting licensee conducting racing in conjunction with an agricultural fair; but said expenditures shall not exceed \$1,080,976 per fiscal year. Said payments shall include, but not be limited to, the cost of stewards, associate stewards, judges, associate judges, paddock judges, track judges, testing assistants, veterinarians, accountants, drug testing, and state police as well as any travel associated with those performances. The state racing commission shall file a report with the house and senate committees on ways and means on January 15 of each year detailing the amount of costs in excess of its appropriation and the amount of payments raised to cover said excess costs delineated by type.

(3) To pay any amount specifically funded from racing revenues under any general or special law.

(4) To pay: \$80,000 annually to an organization, as determined by the commission, which provide health, medical, food, substance abuse treatment and other social services for persons who are employed in the stable or the backstretch area of the running horse racing licensee located in Suffolk county; \$20,000 annually to the commission, which is authorized and directed to establish rules and regulations for the purpose of using these monies to provide economic assistance to any person employed in the racing facility, the stable or the backstretch area of the running horse racing licensee located in Suffolk county who is facing hardship due to illness or unforeseen tragedy; and \$65,000 annually to an organization, as determined by the commission, that represent the majority of jockeys who are licensed by the commission and regularly ride in the commonwealth for the purpose of providing health and other welfare benefits to active, disabled or retired jockeys; and provided further, that any organization receiving an allocation from any of the said amounts shall make an annual report with the joint committee on government regulations and the house and senate committees on ways and means detailing its expenditures from said allocations.

(5) To pay: \$35,000 annually from the running horse racing licensee's pari-mutual taxes, \$35,000 annually from the harness horse racing meeting licensee's pari-mutual taxes and \$20,000 annually from each of the greyhound racing meeting licensees' pari-mutual taxes to a compulsive gambling organization, as determined by the department of public health.

(6) To pay the remaining revenues credited during any calendar year to all racing licensees, up to but not exceeding \$4,500,000, to the purse accounts of the licensees; provided further, that any remaining revenues in excess of \$4,500,000 shall be deposited in the General Fund. The amount credited to each licensee shall be based on a formula established by the commission and, in no instance, shall the amount paid to the purse account of each licensee be less than \$400,000 unless the commission collects insufficient funds to make such minimum payment to all licensees. Racing meeting licenses that are permitted to simulcast pursuant to section 2 of chapter 128C shall be eligible for purse assistance under this subsection. For the purposes of this subsection, the licensees from Bristol county shall be considered a single licensee. With respect to the remainder of the account, the commission shall promulgate regulations regarding the distribution of the funds; provided, however, that, in establishing the accounts, the commission shall consider all pertinent factors including, but not limited to: (i) the relative needs for increased purses of each licensee; (ii) the number of live racing

days conducted by each licensee; (iii) the amount of the live racing handle of each licensee; (iv) the total amount of employment, both direct and indirect, attributable to each licensee; (v) each licensee's total payroll; (vi) capital investments made by each licensee; (vii) the amount of tax revenue and other revenues payable to the commonwealth produced by each licensee; (viii) and total pari-mutual tax revenue generated and payable to the commonwealth produced by each license. In the event that a portion of the funds is not deposited into purse accounts through the method of the minimum amount or through the formula of pertinent factors and is not otherwise expended or allocated pursuant to the provisions of this clause, that portion of funds shall be deposited into the General Fund unless otherwise specified by a general or special law. The commission shall submit the regulations for the distribution of the purse accounts to the house and senate chairman of the joint committee on government regulations within 30 days of the promulgation of said regulations. The commission may, in any case it deems appropriate, conduct an audit of any purse accounts and shall report the findings of the audit within 30 days of the conclusion thereof to the house and senate chairmen of the joint committee on government regulations.

(i) No action to recover winnings upon a wager made under this chapter or chapter 128C after November 15, 2001 shall be commenced after December 31 of the year following the year in which the wager was made and no winnings shall be paid by a licensee except pursuant to a judgment in an action so commenced or in settlement of the action. Within 90 days of December 31, money held by a licensee for the payment of any such wager for the recovery of which no action has commenced within the time herein limited shall be deposited with the commission. A notice of the limitation prescribed by this section in such form as the commission may prescribe shall be posted by each licensee in a conspicuous place at each window or booth where pari-mutuel tickets are sold.

(j) Three and a half per cent of all purses at all running horse racing meeting licensees' tracks in the commonwealth shall be paid to the Massachusetts Thoroughbred Breeders' Association, Inc.

Chapter 128A: Section 5. Pari-mutuel or certificate system of wagering

[Text of section effective July 31, 2017 does not take effect. See 2011, 194, Secs. 39 and 112; 2014, 165, Sec. 192; and 2016, 176, Sec. 12B. For text effective until July 31, 2017, see above.]

Section 5. Before holding or conducting a racing meeting, every licensee shall provide a place or places, equipped as hereinafter provided, on the grounds where such meeting is held or conducted or adjacent thereto, but not elsewhere, at which such licensee shall conduct and supervise the pari-mutuel or certificate system of wagering on the speed or ability of horses or dogs performing in the races held or conducted by such licensee at such meeting, and such pari-mutuel or certificate method of wagering upon such races so conducted shall not under any circumstances be held or construed to be unlawful, other statutes of the commonwealth to the contrary notwithstanding. Such place or places shall be equipped with automatic betting machines capable of accurate and speedy determination of award or dividend to winning patrons, and all such awards or dividends shall be calculated by a totalisator machine or like machine, except at state or county fairs.

No wagers on any race shall be received by a licensee unless they are made within the grounds of the licensee of the track on the day such race is held or simulcast or within thirty-six hours preceding such race or simulcast by patrons who purchase their betting tickets at the windows or booths provided therefore, or as otherwise authorized pursuant to the provisions of chapter one hundred and twenty-eight C. All wagers shall be made in money and no credit shall be extended to any person making such wagers.

No other place or method of betting, poolmaking, wagering or gambling shall be used or permitted by the licensee, nor shall this chapter be deemed to authorize or legalize the pari-mutuel or certificate system of wagering on any races except horse and dog races at the track where such pari-mutuel or certificate system of wagering is conducted; provided, however, that this prohibition shall not apply to wagering authorized pursuant to the provisions of chapter one hundred and twenty-eight C.

Each person licensed to conduct a running horse racing meeting, other than a licensee holding a racing meeting in connection with a state or county fair, shall pay to the commission on the day following each day of such horse racing meeting, except on the day following a Sunday horse racing meeting, a sum equal to nine and one half per cent of the total amount deposited on the preceding day by the patrons so wagering at such meeting, said percentage to be paid from the eighteen per cent withheld, as provided in this section, from the total amount wagered. Each licensee holding a racing meeting on Sunday, other than a licensee holding a racing meeting in connection with a state or county fair, shall pay to the commission on the day following each Sunday of such horse racing meeting a sum equal to eight and one half per cent of the total amount deposited on the preceding Sunday by the patrons so wagering at such meeting, said percentage to be paid from the eighteen per cent withheld, as provided in this section from the total amount wagered.

Each person licensed to conduct a dog racing meeting, other than a licensee holding a racing meeting in connection with a state or county fair, shall pay to the commission, on the day following each day of such dog racing meeting, except on the day following a Sunday dog racing meeting, a sum equal to six and one half per cent of so much of the total amount deposited on the preceding day by patrons so wagering at such meeting as does not exceed one hundred and fifty thousand dollars, ten per cent of so much thereof as exceeds one hundred and fifty thousand dollars but does not exceed two hundred and fifty thousand dollars, eleven and one quarter per cent of so much thereof as exceeds two hundred and fifty thousand dollars but does not exceed three hundred and seventy-five thousand dollars, eleven and three quarters per cent of so much thereof as exceeds three hundred and seventy-five thousand dollars, said percentages to be paid from the eighteen per cent withheld, as provided in this section, from the total amount wagered. Each licensee holding a dog racing meeting on Sunday, other than a licensee holding a dog racing a meeting in connection with a state or county fair, shall pay to the commission on the day following each Sunday of such dog racing meeting a sum equal to five and one half per cent of so much of the total amount deposited on the preceding day by patrons so wagering at such meetings as does not exceed one hundred and fifty thousand dollars, nine per cent of so much thereof as exceeds one hundred and fifty thousand dollars but does not exceed two hundred and fifty thousand dollars, ten and one quarter per cent of so much thereof as exceeds two hundred and fifty thousand dollars but does not exceed three hundred and seventy-five thousand dollars, ten and three quarters per cent of so much thereof as exceeds three hundred and seventy-five thousand dollars said percentages to be paid from the eighteen per cent withheld as provided in this section from the total amount. Each licensee may retain as his commission on the total of all sums so deposited, in addition to his share of the breaks as hereinafter provided, a sum not exceeding the balance of the eighteen per cent withheld as provided in this section from the total amount wagered after deducting therefrom the amount hereinbefore required to be paid to the commission.

Each licensee conducting a racing meeting in connection with a state or county fair shall become the custodian or depository for such sums as may be deposited with such licensee by patrons as wagers on the speed or ability of any one or more horses or dogs in a race or races and such licensee shall be responsible for such sum so deposited and shall return to the winning patrons so wagering on the speed or ability of any one or more horses or dogs in a race or races all sums so deposited as an award or dividend, according to the acknowledged and recognized rules and method under which such pari-mutuel or certificate system has been operated, less the breaks, as defined in this section, and less an amount not to exceed eighteen per cent of the total amount so deposited by the patrons wagering on the speed or ability of harness horses, running horses or dogs and less the so-called breaks, as defined in this section.

Each person licensed to conduct a running horse or dog racing meeting in connection with a state or county fair shall pay to the commission on the day following each day of such running horse or dog racing meeting a sum equal to four per cent of so much of the total amount deposited on the preceding day by patrons so wagering at such meeting as does not exceed one hundred thousand dollars, nine per cent of so much thereof as exceeds one hundred thousand dollars but does not exceed three hundred thousand dollars, ten per cent of so much thereof as exceeds three hundred thousand dollars but does not exceed five hundred thousand dollars, and eleven per cent of all thereof as exceeds five hundred thousand dollars; said percentages to be paid from the eighteen per cent withheld, as provided in this section, from the total amount wagered.

Each person licensed to conduct a harness horse racing meeting in connection with a state or county fair shall pay to the commission on the day following each day of such harness horse racing meeting a sum equal to six and one half per cent of so much of the total amount deposited on the preceding day by the patrons so wagering at such meeting as does not exceed four hundred thousand dollars, seven and three quarters per cent of so much thereof as exceeds four hundred thousand dollars but does not exceed four hundred and fifty thousand dollars, eight and one quarter per cent of so much thereof as exceeds four hundred and fifty thousand dollars but does not exceed five hundred thousand dollars, eight and three quarters per cent of so much thereof as exceeds five hundred thousand dollars but does not exceed five hundred and fifty thousand dollars, nine and one quarter per cent of so much thereof as exceeds five hundred and fifty thousand dollars but does not exceed six hundred thousand dollars, nine and three quarters per cent of so much thereof as exceeds six hundred thousand dollars but does not exceed six hundred and fifty thousand dollars, and ten and one quarter per cent of all over six hundred and fifty thousand dollars, said percentages to be paid from the eighteen per cent withheld, as provided in this section, from the total amount wagered.

Each such person may retain as his commission on the total of all sums so deposited, in addition to his share of the breaks as hereinafter provided, a sum not exceeding the balance of the eighteen per cent withheld as provided in this section, from the total amount wagered after deducting therefrom the amount hereinbefore required to be paid to the commission.

One half of the odd cents over any multiple of ten cents of winnings per dollar wagered shall be retained by the licensee, and one half shall be paid to the commission on the day following each day of a horse or dog racing meeting. Such odd cents shall in this chapter be called the "breaks".

Each person licensed to conduct a harness horse racing meeting, other than a licensee holding a harness racing meeting in connection with a state or county fair, shall pay to the commission on the following day of each such horse racing meeting, except on the day following a Sunday harness horse racing meeting, a sum equal to six and one half per cent of so much of the total amount deposited on the preceding day by the patrons so wagering at such meeting as does not exceed four hundred thousand dollars, seven and three quarters per cent of so much thereof as exceeds four hundred thousand dollars but does not exceed four hundred and fifty thousand dollars, eight and one quarter per cent of so much thereof as exceeds four hundred and fifty thousand dollars but does not exceed five hundred thousand dollars, eight and three quarters per cent of so much thereof as exceeds five hundred thousand dollars but does not exceed five hundred and fifty thousand dollars, nine and one quarter per cent of so much thereof as exceeds five hundred and fifty thousand dollars but does not exceed six hundred thousand dollars, nine and three quarters per cent of so much thereof as exceeds six hundred thousand dollars but does not exceed six hundred and fifty thousand dollars, and ten and one quarter per cent of all over six hundred and fifty thousand dollars, said percentages to be paid from the eighteen per cent withheld, as provided in this section from the total amount wagered. Each licensee holding a harness horse racing meeting on Sunday other than a licensee holding a harness horse racing meeting in connection with a state or county fair, shall pay to the commission on the day following each Sunday of such harness horse racing meeting a sum equal to five and one half per cent of so much of the total amount deposited on the preceding Sunday by the patrons so wagering at such meeting as does not exceed four hundred thousand dollars, six and three quarters per cent of so much thereof as exceeds four hundred thousand dollars but does not exceed four hundred and fifty thousand dollars, seven and one quarter per cent of so much thereof as exceeds four hundred and fifty thousand dollars but does not exceed five hundred thousand dollars, seven and three quarters per cent of so much thereof as exceeds five hundred thousand dollars but does not exceed five hundred and fifty thousand dollars, eight and one quarter per cent of so much thereof as exceeds five hundred and fifty thousand dollars but does not exceed six hundred thousand dollars, eight and three quarters per cent of so much thereof as exceeds six hundred thousand dollars but does not exceed six hundred and fifty thousand dollars and nine and one quarter per cent of all over six hundred and fifty thousand dollars, said percentages to be paid from the eighteen per cent withheld, as provided in this section, from the total amount wagered.

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