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# SECTION 6

## GENERAL LAWS

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### Section 6: Records and books of wagers; access; financial statements; statements of wagers

*[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 Repealed by 2011, 194, Sec. 39.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.]*

Section 6. Accurate records and books shall at all times be kept and maintained by each licensee, showing the number, nature and amount of all wagers made in connection with such meeting. The commission, or its duly authorized representatives, shall at all reasonable times have access to the records and books of any licensee for the purpose of examining and checking the same, and ascertaining whether or not the proper amount has been or is being paid to the commission as herein provided.

Within sixty days after the close of a racing meeting, each licensee conducting a horse or dog racing meeting shall submit, on forms prescribed by the commission, financial statements certified to the commission by a certified public accountant; provided, however, that said licensee with the prior written approval of the commission, may submit said statements annually within sixty days after the close of its fiscal year, if any. The commission, or its duly authorized representatives, shall at all reasonable times have access to all records and books of the licensee for the purpose of examining and certifying the same.

The commission may also from time to time require sworn statements of such wagers and may prescribe blanks upon which such reports shall be made. Any licensee failing or refusing to make such report as herein provided, or failing or refusing to pay the amount found to be due as provided in this chapter, shall be deemed guilty of larceny and upon conviction shall be punished by a fine of not less than one thousand nor more than ten thousand dollars.

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