

Massachusetts House of Representatives Bill Summary

Bill #:	H.488
Title:	An Act relative to the Community Preservation Trust Fund
Sponsor:	Rep. Bradley H. Jones, Jr.
Committee:	Economic Development and Emerging Technologies
Hearing Date:	November 13, 2025
Reporting Deadline:	December 17, 2025 (Subject to extensions per House Rule 27)
Prior History:	<p>2023-2024 (H.414): Ordered to a House Study-See Study Order H.4593</p> <p>2021-2022 (H.522): Ordered to a House Study-See Study Order H.5004</p> <p>2019-2020 (H.386): Ordered to a House Study-See Study Order H.5107)</p> <p>2017-2018 (H.2007): Ordered to a House Study-See Study Order H.4584</p>
Key Terms:	<p>A category 1 gaming license refers to a gaming license issued by the Gaming Commission that permits the licensee to operate a gaming establishment with table games and slot machines. (Ch.23K; Sec. 2)</p> <p>A category 2 gaming license refers to a gaming license issued by the Gaming Commission that permits the licensee to operate a gaming establishment with no table games and not more than 1250 slot machines. (Ch.23K; Sec. 2)</p> <p>Gross gaming revenue is the total of the sums received by a gaming licensee from gaming operations minus the total of sums paid out as winnings to patrons.</p> <p>The Race Horse Development Fund was established as part of the expanded Gaming Act which legalized casino gaming for broad-based economic development, including jobs and revenue in the horse</p>

racetrack industry which is funded by portions of the gross gaming revenue from the casinos.

Current Law: Chapter 23K of the MGL governs the Massachusetts Gaming Commission & taxes levied on gaming licensees.

Section 2 of this chapter provides definitions for relevant terms such as “Category 1 gaming license,” “Category 2 gaming license,” and “Gross gaming revenue.”

Section 55 of this chapter sets the daily tax rates for Category 1 and Category 2 licenses collected by the Gaming Commission.

- Subsection (a) states that a Category 1 gaming licensee is required to pay a daily tax equal to 25 percent of its gross gaming revenue.
- Subsection (b) states that a Category 2 gaming licensee must pay a higher daily tax of 40 percent on its gross gaming revenue.
- Subsection (c) adds that in addition to the daily tax rate listed under subsection (b), Category 2 licensees must also contribute an additional 9 percent of their gross gaming revenue each day to the Race Horse Development Fund, as established in Section 60.
- Subsection (d) requires that all taxes and assessments outlined in this section must be paid to the commission by the licensee on the day following each day of wagering.

Section 60 establishes the Race Horse Development Fund, which is administered by the gaming commission. The fund’s only source of money comes from Category 2 gaming licensees, who must pay an additional 9% tax on their daily gross gaming revenue, as required by subsection (c) of Section 55. This remainder of this section creates establishes a “horse racing committee” and how said money within the fund shall be distributed.

Summary: This bill reduces the Racehorse Development Fund contribution set forth under Chapter 23K, Section 55 and establishes a new allocation to the Community Preservation Trust Fund under said chapter. These two changes modify the distribution of the daily assessment paid by Category 2 gaming licensees.

Section 1 of this bill amends section 55 of chapter 23K by reducing the daily assessment on gross gaming revenue allocated to the Race Horse Development Fund from 9% to 4.5%.

Section 2 of this bill further amends section 55 of chapter 23K by establishing a new 4.5% daily assessment on gross gaming revenue and directing it to the Community Preservation Trust Fund, rather than having it go towards the Race Horse Development Fund.

Notes:

The bill refers to the “Community Preservation Trust Fund” without any statutory reference. This may be in reference to the “Massachusetts community trust fund” established under Chapter 44B Section 9 of MGL. If this bill is reported favorably, we need to make sure that the fund is specifically referenced by statute.

<https://malegislature.gov/Laws/GeneralLaws/PartI/TitleVII/Chapter44B/Section9>