

of William Henry Low ; that John Browne, the sixth, of said Salem, son of Edward Browne of the same place, shall be allowed to take the name of Edward John Browne ; that John Clarke, of Warters town, in the county of Middlesex, son of Thomas Clarke, Esq. of the same town, shall be allowed to take the name of John Henry Clarke ; that Joseph Tufts, the third of Charlestown, in said county of Middlesex, son of Deacon Amos Tufts of the same place, shall be allowed to take the name of Joseph Frothingham Tufts ; that Jesse Harlow Torrey, of Plymouth, in the county of Plymouth, merchant, shall be allowed to take the name of Harlow J. Torrey ; that Thomas Damon of Truro, in the county of Barnstable, shall be allowed to take the name of William Frederick Josiah Damon ; that Walter Johnson, 2d, of Leominster, in the county of Worcester, shall be allowed to take the name of Walter Rogers Johnson ; that Obadiah Burnham, a minor, and son of Josiah Burnham, of Durham, in the county of Cumberland, shall be allowed to take the name of George Burnham ; that Scott Wilkinson, of Thomastown, in the county of Lincoln, attorney at law, shall be allowed to take the name of Samuel Scott Wilkinson. And the several persons before named, from the time of the passing of this act, shall be called and known by the names, which by this act they are respectively allowed to take and assume as aforesaid ; and the said names shall forever hereafter be considered, as their only proper and legal names, to all intents and purposes.

[Approved by the Governor, June 14, 1814.]

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CHAP. L.

An Act in addition to the several acts imposing a tax on Banks.

SEC. 1. **BE** it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, That whereas by an act passed on the twenty-eighth day of February last, all Banking Corporations then in operation, or which should thereafter come into operation, were required to pay a <sup>Tax altered.</sup>

tax to this Commonwealth of one half of one per cent, within ten days after the first Mondays of April and October annually, on the amount of the capital stock actually paid in on the said days, although said amount should not have been paid in for the full term of six months then next preceding; in lieu thereof said Banking Corporations are hereby required to pay such portion of said sum of one half of one per cent. on such proportion of capital stock as shall not have been paid in for the full term of six months next preceding; as the time from the payment of such portion of such capital stock, to the day when such payment of such tax shall become due, may bear to the term of six months. And such Corporations as shall have been required to pay, and shall have actually paid the full amount of one half of one per cent, which they would not have been required to pay by the provisions of this act, shall have credit for such excess, and the Treasurer of the Commonwealth is hereby authorised and required to credit the same to said Corporations in the next payments of their said tax which may become due, and deduct such excess from said payments: *Provided*, That such Corporations shall have paid the in several instalments of capital stock, at the times required by their several acts of incorporation; *And provided further*, That such Corporations shall furnish the said Treasurer with true abstracts of the amount of their capital stock actually paid, and the times when the several instalments were paid in, authenticated by the oaths of their several Presidents, and a majority of their respective Directors.

Proviso.

Proviso.

Statement.

SEC. 2. Whereas by an act passed on the twenty third of June, in the year of our Lord eighteen hundred and twelve, all Banks within this Commonwealth, which should be in operation on the first day of October then next ensuing, or which should thereafter come into operation, were required to pay a tax of one half of one per cent. on the amount of the capital stock actually paid in, such tax to be paid within ten days next after each semi-annual dividend, which should be made after said first day of October; by means whereof it was the true intent and meaning of the said act, that said tax should attach

on such Banks, on the said first day of October, and the first payment become due and payable on the first day of April next following; and whereas several Banks then in operation, by their bye-laws made semi-annual dividends at other times than the first day of April and October, by means whereof the said payment of said tax was made at a time earlier than was contemplated by the Legislature, and whereas by the force and effect of the act abovementioned, passed in February last, said Banks were again required to pay said tax within ten days after the first Mondays of April and October annually, although by force of the previous act aforesaid, and the operation of their bye-laws, the like tax has been paid by said Banks within a period of six months next preceding, by means whereof the said Banks have been required to pay said semi-annual tax twice, contrary to the true intent and meaning of the Legislature. *Be it therefore enacted*, That the Treasurer of this Commonwealth be, and he is hereby authorized and required to credit to any such Bank or Banks the amount of tax thus paid over and above what they would have been required to pay by the provisions of this act, and to allow the sum in the next payment or payments of said tax, which may become due from such Banks by the existing laws.

Treasurer may  
give credit for  
tax.

[Approved by the Governor, June 14, 1814.]

## CHAP. LI.

An Act to establish the Wrentham and Attleborough Turnpike Corporation.

SEC. 1. *BE it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same*, That David Fisher, jun. Samuel Day, Timothy Whiting, John Fales, Royal Peck, Elkanah Whiting, Paul Fisher and Cornelius Kollock, together with such others as may associate with them, their successors and assigns, shall be a Corporation, by the name of The Wrentham and Attleborough Turnpike

Persons incor-  
porated.