

HOUSE No. 2416

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, May 7, 1941.

The committee on Taxation, to whom was referred so much of the recommendations of the Commissioner of Corporations and Taxation (House, No. 37) as relates to the collection of taxes when a collector ceases to hold his office (accompanied by bill, House, No. 43), report the accompanying bill (House, No. 2416).

For the committee,

GEO. W. PORTER.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Forty-One.

AN ACT RELATIVE TO THE COLLECTION OF TAXES WHEN A COLLECTOR CEASES TO HOLD HIS OFFICE.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Chapter sixty of the General Laws is hereby
2 amended by striking out section thirteen, as most
3 recently amended by chapter forty-four of the acts
4 of nineteen hundred and thirty-nine, and inserting
5 in place thereof the following:—

6 *Section 13.* The collector shall, before the commit-
7 ment to him of any taxes of any year, or, if he is a
8 city or town collector under section thirty-eight A
9 of chapter forty-one, before such commitment or
10 the collection of any other accounts due his city
11 or town and not included within the provisions of
12 a bond previously given by him and still in force,
13 give a bond or bonds for the faithful performance of
14 his duties in all capacities in which he is acting as
15 collector either in the collection of taxes or of such
16 other accounts, in a form approved by the commis-
17 sioner and in such sum or sums, not less than the
18 amount or amounts established by the commissioner,
19 as shall be fixed by the selectmen or mayor and
20 aldermen. A separate bond shall be given by the
21 successor of a collector for uncollected accounts

22 turned over by assessors to such successor under
23 section ninety-seven. A copy of each such bond
24 shall be delivered to the commissioner. If the col-
25 lector does not give bond or bonds as herein required,
26 the selectmen or mayor and aldermen may declare
27 the office vacant and the vacancy may be filled in
28 the manner prescribed by section forty or sixty-one A
29 of chapter forty-one, as the case may be.

