

HOUSE No. 844

By Mr. McCulloch of Adams (by request), petition of Nathaniel M. Nichols for legislation to make non-profit hospital service corporations uniform in respect to taxation with medical service corporations and non-profit medical service plans. Taxation.

The Commonwealth of Massachusetts

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

AN ACT MAKING NON-PROFIT HOSPITAL SERVICE CORPORATIONS UNIFORM IN RESPECT TO TAXATION WITH MEDICAL SERVICE CORPORATIONS AND NON-PROFIT MEDICAL SERVICE PLANS.

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 one hundred and seventy-six A of the Gen-
2 eral Laws, inserted by chapter four hundred and nine
3 of the acts of nineteen hundred and thirty-six, is
4 hereby amended by striking out section ten and insert-
5 ing in place thereof the following:—
6 *Section 10.* Every corporation subject to this chap-
7 ter is hereby declared to be a charitable corporation.
8 Every such corporation shall annually, on or before
9 March first, make a return to the commissioner of
10 corporations and taxation, signed and sworn to by a
11 majority of its board of directors, of the total amount

12 of subscription dues paid by subscribing members dur-
13 ing the preceding calendar year, and shall pay to said
14 commissioner an excise of one per cent upon the
15 amount of such dues. If said corporation neglects to
16 make such return, it shall forfeit fifty dollars for each
17 day such neglect continues.