

HOUSE No. 1428

By Mr. Flaherty of Boston (by request), petition of G. Edward Bradley for legislation relative to the taxation of foreign manufacturing corporations. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO FOREIGN MANUFACTURING CORPORATIONS.

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

1 SECTION 1. Section forty-two B of chapter sixty-
2 three is hereby amended by inserting after the word
3 "therein" in the first sentence the following words:—
4 from which more than one half of its income is de-
5 rived, — so as to read:— Every corporation, associa-
6 tion or organization established, organized or char-
7 tered under laws other than those of the common-
8 wealth, which has a usual place of business in the
9 commonwealth and is engaged in manufacturing
10 therein, from which more than one half of its in-
11 come is derived, shall for the purposes of this chapter
12 be deemed a foreign manufacturing corporation.

1 SECTION 2. This act shall take effect upon its
2 passage.

The first part of the report is devoted to a general description of the country and its resources. It is followed by a detailed account of the various branches of industry and commerce, and a summary of the state of agriculture and the condition of the population.

The second part of the report contains a list of the principal towns and villages, with a description of their situation, extent, and population. It also gives an account of the various manufactures and trades carried on in each place, and of the state of the public buildings and works.

The third part of the report is a list of the principal rivers and streams, with a description of their course, length, and discharge. It also gives an account of the various fisheries and navigable rivers, and of the state of the public works and improvements.

The fourth part of the report is a list of the principal mountains and hills, with a description of their situation, extent, and height. It also gives an account of the various mineral springs and wells, and of the state of the public works and improvements.

The fifth part of the report is a list of the principal lakes and ponds, with a description of their situation, extent, and depth. It also gives an account of the various fisheries and navigable rivers, and of the state of the public works and improvements.

The sixth part of the report is a list of the principal bays and harbours, with a description of their situation, extent, and depth. It also gives an account of the various fisheries and navigable rivers, and of the state of the public works and improvements.

The seventh part of the report is a list of the principal islands and rocks, with a description of their situation, extent, and height. It also gives an account of the various fisheries and navigable rivers, and of the state of the public works and improvements.

The eighth part of the report is a list of the principal canals and rivers, with a description of their situation, extent, and depth. It also gives an account of the various fisheries and navigable rivers, and of the state of the public works and improvements.

The ninth part of the report is a list of the principal bridges and roads, with a description of their situation, extent, and height. It also gives an account of the various fisheries and navigable rivers, and of the state of the public works and improvements.