

SENATE No. 138

To accompany the petition of Byron P. Hayden and another for the levying of an annual tax on citizens of the Commonwealth to provide additional revenue for carrying out the provisions of the old age assistance law. Taxation.

The Commonwealth of Massachusetts

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

AN ACT TO INCREASE THE REVENUE NEEDED TO CARRY OUT THE PROVISIONS OF LAW THAT SEEK TO GIVE AID TO ELDERLY CITIZENS IN RECEIPT OF OLD-AGE ASSISTANCE IN THE COMMONWEALTH.

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. An annual tax of two dollars per capita
2 is hereby levied on every citizen of the commonwealth
3 who has attained the age of twenty-one years on or
4 before January first of each year.

1 SECTION 2. Said tax shall be known as "old-age
2 assistance contribution" and shall be levied against
3 and collected from citizens, both male and female,
4 in each city and town by the duly constituted officials
5 and remitted to the state treasurer, who will place
6 said funds in the old-age assistance funds of the com-
7 monwealth.

1 SECTION 3. No tax under this act shall be levied
 2 against any citizen who is in receipt of old-age as-
 3 sistance.

1 SECTION 4. The first levy and collections under
 2 this act shall be made during the year beginning Jan-
 3 uary first, nineteen hundred and forty-eight.