

By Mr. Campbell of Medford (by request), petition of Henry F. Long (Commissioner of Corporations and Taxation) relative to discharging a city or town collector from liability upon his bond for failure to collect certain taxes. Taxation.

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**The Commonwealth of Massachusetts**

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

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AN ACT RELATIVE TO DISCHARGING A CITY OR TOWN COLLECTOR FROM LIABILITY UPON HIS BOND FOR FAILURE TO COLLECT CERTAIN TAXES.

*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 95 of chapter 60 of the General Laws, as  
2 most recently amended by chapter 107 of the acts of  
3 1943, is hereby further amended by striking out the  
4 last sentence and inserting in place thereof the follow-  
5 ing sentence:— A collector shall be discharged from  
6 liability upon his bond for failure to collect outstand-  
7 ing taxes to the extent that the commissioner shall  
8 certify that such taxes are presently uncollectible  
9 because of judicial order or decree or because of similar  
10 reason and that such taxes are outstanding without  
11 fault of such collector or shall certify that the present  
12 collection of such taxes would prevent the perform-  
13 ance of a public service and be contrary to the public  
14 interest.

