

# SENATE . . . . No. 232

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To accompany the petition of the Massachusetts Social Security Association, Inc., by Richard H. Long, director, that provision be made for the refunding of contributions by employers under the employment security law and to initiate proceedings for the return of Federal Trust Funds, so called, to the Commonwealth. Labor and Industries.

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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 TO PROVIDE FOR A REFUND BY THE COMMONWEALTH TO ALL EMPLOYERS WHO CONTRIBUTE PAY-ROLL TAXES UNDER THE PROVISIONS OF THE EMPLOYMENT SECURITY LAW, AND TO AUTHORIZE THE COMMONWEALTH TO INITIATE SUCH LEGAL AND LEGISLATIVE STEPS AS ARE NECESSARY TO HAVE THESE SO-CALLED FEDERAL TRUST FUNDS RETURNED TO AND RETAINED IN THE CONTROL OF OUR 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. The commonwealth is hereby author-  
2 ized and directed to refund to each and every employer  
3 in this commonwealth all contributions made by them  
4 under the provisions of the Massachusetts employ-  
5 ment security law and known as pay-roll taxes. The  
6 state treasurer shall annually, beginning with the year  
7 nineteen hundred and forty-nine, make these refunds.

1 SECTION 2. The executives and authorities of the  
2 commonwealth are authorized and directed to acquire  
3 for the purposes of this act all the moneys or other  
4 property now the property of this commonwealth and  
5 available for employment insurance or aid of any  
6 kind whether on hand or to be on hand in any branch  
7 of this state authority or deposited with the United  
8 States or any other place, person or otherwise.

1 SECTION 3. The commonwealth is authorized and  
2 directed to institute action under this act so that the  
3 commonwealth of Massachusetts may replace the  
4 United States in the operation of federal social security  
5 laws as well as the federal survivors and old age as-  
6 sistance laws. The commonwealth is further author-  
7 ized and directed to begin proceedings through proper  
8 legal and legislative channels so that the common-  
9 wealth may retain all moneys now raised in Massa-  
10 chusetts for such purposes by the federal government,  
11 and that all these funds shall be retained here and de-  
12 posited here and shall be administered solely by state  
13 officials.