

HOUSE No. 261

By Mr. Gott of Arlington, petition of Henry F. Long (Commissioner of Corporations and Taxation) that non-profit hospital service corporations be made 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-Nine.

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 176A of the General Laws, inserted by
2 chapter 409 of the acts of 1936, is hereby amended
3 by striking out section 10 and inserting in place thereof
4 the following: —

5 *Section 10.* Every corporation subject to this
6 chapter is hereby declared to be a charitable corpora-
7 tion. Every such corporation shall annually, on or
8 before March first, make a return to the commissioner
9 of corporations and taxation, signed and sworn to by a
10 majority of its board of directors, of the total amount
11 of subscription dues paid by subscribing members

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