
By Mr. Charles Iannello of Boston, petition of Charles Iannello for the imposition of an excise on wages and salaries of certain non-residents of Boston who are employed within the boundaries of said city. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Fifty-Four.

AN ACT IMPOSING AN EXCISE ON WAGES, SALARIES AND REMUNERATION OF CERTAIN NON-RESIDENTS OF THE CITY OF BOSTON.

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. There is hereby levied and there shall
2 be collected and paid a tax equivalent to one half of
3 one per cent of the amount paid as wages, salaries or
4 remuneration for work performed, to any non-resident
5 of the city of Boston while said individual is em-
6 ployed within the boundaries of said city.

1 SECTION 2. This tax shall be retained and col-
2 lected by the employer and paid the first of each
3 month to the tax collector of the city of Boston for
4 the use of said city.

1 SECTION 3. Every tax payer shall keep such
2 records of such wages, salaries or remuneration as
3 the tax collector may require.

1 SECTION 4. A tax payer who fails to file such
2 monthly return as required by this act when due
3 shall forfeit to the city of Boston and shall pay to

4 the tax collector on demand the sum of five dollars
5 for each day of delay.

1 SECTION 5. A tax payer who violates any provision
2 of this act shall be punished by a fine of not more
3 than five hundred dollars or by imprisonment for not
4 more than six months or both.

1 SECTION 6. This act shall take effect upon its
2 passage.