

HOUSE No. 2921

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, June 8, 1955.

The committee on Taxation, to whom was referred the petition (accompanied by bill, House, No. 983) of Patrick F. Plunkett for legislation relative to the collection of poll taxes after assessment, report the accompanying bill (House, No. 2921).

For the committee,

EDWIN D. GORMAN.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE COLLECTION OF POLL TAXES AFTER ASSESSMENT.

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. Section 5 of chapter 60, as last amended
2 by section 3 of chapter 258 of the acts of 1941, is hereby
3 further amended by striking out the last sentence and
4 inserting in place thereof the following new sentence:—
5 All laws relating to the collection of taxes, to the
6 duties of collectors, and powers of collectors if action to
7 enforce collection of poll taxes is instituted within seven
8 years of commitment by the collector; to money col-
9 lected as taxes, interest, charges and fees; to the ac-
10 counting for and turning over of money so collected; and
11 to the crediting thereof to the collector, shall apply, so
12 far as pertinent, to the collection of poll taxes from the
13 persons whose names appear on such lists.

1 SECTION 2. Section 15 of chapter 60, as last amended
2 by chapter 398 of the acts of 1952, is hereby further
3 amended by inserting in the first line, after the word
4 “provided”, the following words:— in section five and.