

HOUSE No. 861

By Mr. Gott of Arlington, petition of John Dane, Jr. (Chairman, State Tax Commission) for legislation to redefine the basis of apportionment of the business corporation tax. Taxation

The Commonwealth of Massachusetts

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

AN ACT TO REDEFINE THE BASIS OF APPORTIONMENT OF THE BUSINESS CORPORATION TAX.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Paragraph (4), section 20, chapter 58 of the General
2 Laws, is hereby amended by striking out the first para-
3 graph and inserting in place thereof the following para-
4 graph:—

5 Five sixths of any sum then remaining shall be dis-
6 tributed to the several cities and towns on the basis
7 as last established by the general court for the appor-
8 tionment of state and county taxes in the calendar year
9 in which the distribution is certified, and one sixth shall
10 be retained by the commonwealth.

HOUSE No. 861

The Commonwealth of Massachusetts

AN ACT RELATIVE TO THE TRUST AND INVESTMENT FUNDS

Enacted by the Senate and House of Representatives in Conference on the 27th day of February, 1934.

Be it enacted by the Senate and House of Representatives in Conference, that the following be and they are hereby enacted, to take effect on the first day of July, 1934:

1. The words "trust" and "trustee" in chapter 25B of the General Laws shall be construed to include any trust or trustee created by or for the benefit of any person, whether or not such trust or trustee is created by or for the benefit of any person, and whether or not such trust or trustee is created by or for the benefit of any person, and whether or not such trust or trustee is created by or for the benefit of any person.
2. The words "trust" and "trustee" in chapter 25B of the General Laws shall be construed to include any trust or trustee created by or for the benefit of any person, whether or not such trust or trustee is created by or for the benefit of any person, and whether or not such trust or trustee is created by or for the benefit of any person.
3. The words "trust" and "trustee" in chapter 25B of the General Laws shall be construed to include any trust or trustee created by or for the benefit of any person, whether or not such trust or trustee is created by or for the benefit of any person, and whether or not such trust or trustee is created by or for the benefit of any person.
4. The words "trust" and "trustee" in chapter 25B of the General Laws shall be construed to include any trust or trustee created by or for the benefit of any person, whether or not such trust or trustee is created by or for the benefit of any person, and whether or not such trust or trustee is created by or for the benefit of any person.
5. The words "trust" and "trustee" in chapter 25B of the General Laws shall be construed to include any trust or trustee created by or for the benefit of any person, whether or not such trust or trustee is created by or for the benefit of any person, and whether or not such trust or trustee is created by or for the benefit of any person.
6. The words "trust" and "trustee" in chapter 25B of the General Laws shall be construed to include any trust or trustee created by or for the benefit of any person, whether or not such trust or trustee is created by or for the benefit of any person, and whether or not such trust or trustee is created by or for the benefit of any person.
7. The words "trust" and "trustee" in chapter 25B of the General Laws shall be construed to include any trust or trustee created by or for the benefit of any person, whether or not such trust or trustee is created by or for the benefit of any person, and whether or not such trust or trustee is created by or for the benefit of any person.
8. The words "trust" and "trustee" in chapter 25B of the General Laws shall be construed to include any trust or trustee created by or for the benefit of any person, whether or not such trust or trustee is created by or for the benefit of any person, and whether or not such trust or trustee is created by or for the benefit of any person.
9. The words "trust" and "trustee" in chapter 25B of the General Laws shall be construed to include any trust or trustee created by or for the benefit of any person, whether or not such trust or trustee is created by or for the benefit of any person, and whether or not such trust or trustee is created by or for the benefit of any person.
10. The words "trust" and "trustee" in chapter 25B of the General Laws shall be construed to include any trust or trustee created by or for the benefit of any person, whether or not such trust or trustee is created by or for the benefit of any person, and whether or not such trust or trustee is created by or for the benefit of any person.