

# HOUSE . . . . . No. 1783

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By Mr. Tilden of Scituate, petition of Herman Stuetzer, Jr., for legislation relative to the abatement of excess tax payments by corporations. Taxation.

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## The Commonwealth of Massachusetts

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

### AN ACT RELATIVE TO THE ABATEMENT OF EXCESS TAX PAYMENTS BY CORPORATIONS.

*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 51 of chapter 63 of the General Laws,  
2 as most recently amended by chapter 515 of the acts of 1954, is  
3 hereby further amended by adding at the end thereof the follow-  
4 ing sentence:— If a return filed pursuant to section thirty-five  
5 or forty shows an overpayment of tax caused by a payment  
6 made prior to the filing of such return, then such return shall be  
7 considered by the commission an application for abatement of  
8 such excess amount.

1 SECTION 2. This act shall apply to returns filed for the tax-  
2 able years ending December thirty-first, nineteen hundred and  
3 fifty-eight, and thereafter.

By Mr. Wilson of Indiana, (with a committee on Education),  
 the following bill was reported, with amendments:

**The Commission of Massachusetts**

to the State of Massachusetts in the year 1883

Be it enacted by the Senate and House of Representatives in Congress assembled,  
 That the following be the duties of the said Commission:

1. To inquire into the condition of the public schools in the State,  
 and to report thereon to the Governor at the end of each year.

2. To inquire into the condition of the public schools in the State,  
 and to report thereon to the Governor at the end of each year.
3. To inquire into the condition of the public schools in the State,  
 and to report thereon to the Governor at the end of each year.
4. To inquire into the condition of the public schools in the State,  
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 and to report thereon to the Governor at the end of each year.
7. To inquire into the condition of the public schools in the State,  
 and to report thereon to the Governor at the end of each year.
8. To inquire into the condition of the public schools in the State,  
 and to report thereon to the Governor at the end of each year.

1. Section 2. This act shall apply to returns filed for the year  
 ending December thirty-first, nineteen hundred and  
 thirty-eight, and thereafter.