

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, May 12, 1959.

The committee on Taxation, to whom were recommitted so much of the recommendations of the State Tax Commission (House, No. 63) as relates to the allocation of income under the corporation excise law (accompanied by bill, House, No. 76); the petition (accompanied by bill, House, No. 208) of John P. Kennedy for legislation to provide for local taxation of private parties using government owned real estate; and the petition (accompanied by bill, House, No. 2345) of John J. Lawless relative to the exemption from taxation granted to fathers and mothers of soldiers and sailors who lost their lives in the service; and to whom were referred so much of the recommendations of the State Tax Commission (House, No. 63) as relates to providing for local taxation of persons using government owned real estate for private profit (accompanied by bill, House, No. 65); so much of the recommendations of the State Tax Commission (House, No. 63) as relates to redefining taxable interest under the personal income tax law (accompanied by bill, House, No. 68); so much of the recommendations of the State Tax Commission (House, No. 63) as relates to redefining the word "sale" as used in the cigarette excise law (accompanied by bill, House, No. 80); so much of the recommendations of the State Tax Commission (House, No. 63) as relates to redefining the word "sale" as used in the excise law relating to special fuels (accompanied by bill, House, No. 81); so much of the recommendations of the State Tax Commission (House, No. 63) as relates to amending the alcoholic beverages and alcohol tax law (accompanied by bill, House, No. 82); the petition (accompanied by bill, Senate, No. 401) of the Board of Trustees of the Metropolitan Transit Authority, by Willis B. Downey, general counsel, for legislation to exempt said authority from taxes on fuels and special fuels used for propelling its vehicles; the petition (accompanied by bill, Senate, No. 424) of Fred Lamson that provision be made to exempt the Metropolitan Transit Authority from the law imposing an excise upon certain fuels used by

motor vehicles on the highways of the Commonwealth; the petition (accompanied by bill, Senate, No. 425) of Fred Lamson that provision be made for the exemption of political subdivisions of the Commonwealth from the law imposing an excise upon certain fuels used by motor vehicles on the highways of the Commonwealth; the petition (accompanied by bill, House, No. 310) of George E. Rawson for legislation to exempt federal civil service annuities from taxation; the petition (accompanied by bill, House, No. 414) of Gerard F. Doherty that the city of Boston be authorized to levy and collect an occupational tax on gross salaries received by persons employed in said city but not residents thereof; the petition (accompanied by bill, House, No. 547) of George V. Kenneally, Jr., and Vincent J. Shanley that city and town assessors be required to notify owners of real and personal property of increases in the fair cash value of such property; the petition (accompanied by bill, House, No. 909) of James F. Condon for legislation to exempt certain motor buses used for carrying passengers for hire from fuel taxes; the petition (accompanied by bill, House, No. 920) of the Massachusetts Selectmen's Association that cities and towns using special fuels or dispensing such fuels for use in municipally owned or leased motor vehicles be exempt from certain license requirements; the petition (accompanied by bill, House, No. 921) of the Massachusetts Selectmen's Association that provision be made for state reimbursement to cities and towns of certain motor fuel excise taxes; the petition (accompanied by bill, House, No. 928) of Thomas Lenthall that common carriers providing local bus service be exempt from taxes on gasoline and special fuel; the petition (accompanied by bill, House, No. 1768) of John J. Curry and another that the Commonwealth and its political subdivisions be exempt from the payment of an excise tax on gasoline and other motor vehicle fuel; and the petition (accompanied by bill, House, No. 1771) of James H. Kelly that assessors of cities and towns be required to notify owners of real and personal property of increases in the fair cash valuation of their property, report the accompanying resolve (House, No. 2848).

For the committee,

JOHN THOMAS DRISCOLL.

The Commonwealth of Massachusetts

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

RESOLVE INCREASING THE SCOPE OF THE INVESTIGATION AND STUDY
BY THE SPECIAL COMMISSION ON TAXATION.

1 *Resolved*, That the unpaid special commission, known as the
2 special commission on taxation, established by chapter eighty-
3 six of the resolves of nineteen hundred and forty-eight and most
4 recently continued by chapter _____ of the resolves of
5 the current year, shall, in the course of its investigation and
6 study, consider the subject matter of current senate document
7 numbered 401, relative to exempting the Metropolitan Transit
8 Authority from taxes on fuels and special fuels used for pro-
9 pelling its vehicles; of current senate document numbered 424,
10 relative to providing for the exemption of the Metropolitan
11 Transit Authority from the law imposing an excise upon certain
12 fuels used by motor vehicles on the highways of the common-
13 wealth; of current senate document numbered 425, relative to
14 providing for the exemption of political subdivisions of the
15 commonwealth from the law imposing an excise upon certain
16 fuels used by motor vehicles on the highways of the common-
17 wealth; of current house document numbered 65, relative to
18 providing for local taxation of persons using government owned
19 real estate for private profit; of current house document num-
20 bered 68, relative to redefining taxable interest under the per-
21 sonal income tax law; of current house document numbered 76,
22 relative to the allocation of income under the corporation excise
23 law; of current house document numbered 80, relative to re-
24 defining the word "sale" as used in the cigarette excise law; of
25 current house document numbered 81, relative to redefining
26 the word "sale" as used in the excise law relating to special fuels;
27 of current house document numbered 82, relative to amending
28 the alcoholic beverages and alcohol tax law; of current house
29 document numbered 208, relative to providing for local taxa-
30 tion of private parties using government owned real estate; of
31 current house document numbered 310, relative to exempting

32 Federal civil service annuities from the laws relative to the tax-
33 ation of income; of current house document numbered 414,
34 relative to authorizing the city of Boston to levy, assess and
35 collect an occupational tax of one half of one per cent of the
36 gross salary received by each and every person employed in the
37 city of Boston but not being a resident thereof; of current house
38 document numbered 547, relative to requiring assessors of cities
39 and towns to notify owners of real and personal property of any
40 increase in the fair cash valuation thereof; of current house
41 document numbered 909, relative to exempting certain motor
42 buses used for carrying passengers for hire from certain fuel
43 taxes; of current house document numbered 920, relative to pro-
44 viding that certain licenses shall not be required of cities and
45 towns using special fuels or dispensing such fuels to themselves;
46 of current house document numbered 921, relative to providing
47 for the reimbursement of certain motor fuel excise taxes to
48 cities and towns; of current house document numbered 928,
49 relative to exempting certain common carriers from state gaso-
50 line and special fuels taxes; of current house document num-
51 bered 1768, relative to exempting governmental bodies from
52 payment of excise tax on gasoline and other motor vehicle fuel;
53 of current house document numbered 1771, relative to requiring
54 assessors of cities and towns to notify owners of real and personal
55 property of any increase in the fair cash valuation of their
56 property; and of current house document numbered 2345, rela-
57 tive to the exemption from taxation of real property granted to
58 fathers and mothers of soldiers and sailors who lost their lives
59 in the service.