

SENATE No. 160

To accompany the petition of William A. Bellamy for legislation to except real estate taxes from the laws authorizing the collection of local taxes by imprisonment. Taxation.

The Commonwealth of Massachusetts

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

An Act excepting Real Estate Taxes from the Laws authorizing the Collection of Local Taxes by Imprisonment.

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 twenty-nine of chapter sixty of the General
2 Laws, as appearing in the Tercentenary Edition
3 thereof, is hereby amended by adding at the end the
4 following:— No provision of this chapter shall
5 authorize the arrest or imprisonment of any person
6 for failure to pay a tax on real estate, — so as to read
7 as follows:— *Section 29.* If a person refuses or
8 neglects to pay his tax for fourteen days after demand
9 and the collector cannot find sufficient goods on
10 which it may be levied, he may take the body of such
11 person and commit him to jail until he pays the tax
12 and charges of commitment and imprisonment, or
13 is discharged according to law; but a person com-

14 mitted for non-payment of a poll tax shall not be
 15 detained in jail more than seven days. No provision
 16 of this chapter shall authorize the arrest or imprison-
 17 ment of any person for failure to pay a tax on real
 18 estate.