

SENATE No. 439

To accompany the petition of Donald W. Nicholson for legislation to amend the law relative to determination of the State tax. Joint Ways and Means.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Thirty-Eight

AN ACT AMENDING THE LAW RELATIVE TO DETERMINATION OF THE STATE 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 SECTION 1. Chapter fifty-eight of the General
2 Laws is hereby amended by striking out section nine,
3 as appearing in the Tercentenary Edition, and in-
4 serting in place thereof the following:—

5 *Section 9.* In nineteen hundred and forty-one and
6 in every third year thereafter, the commissioner shall
7 as soon as may be report to the general court an
8 equalization and apportionment upon the several
9 towns of the amount of property and the proportion
10 of every one thousand dollars of state or county tax
11 which should be assessed upon each town.

1 SECTION 2. Said chapter fifty-eight is further
2 amended by striking out section ten, as most recently
3 amended by section nine of chapter three hundred

4 and twenty-three of the acts of nineteen hundred and
5 thirty-four, and inserting in place thereof the follow-
6 ing:—

7 *Section 10.* To aid in making the equalization
8 and apportionment required by the preceding sec-
9 tion, and to assist the general court to determine the
10 amount of state tax to be imposed on the several
11 towns, the commissioner shall prepare and submit to
12 the general court abstracts showing the valuations of
13 property subject to local taxation in each of the sev-
14 eral towns for each of the three preceding years as
15 returned under section forty-seven of chapter fifty-
16 nine.