

HOUSE No. 1694

By Mr. Glovsky of Beverly, petition of C. Henry Glovsky relative to the sale of excise stamps and United States documentary stamps at registries of deeds. Taxation.

The Commonwealth of Massachusetts

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

AN ACT MAKING PROVISION FOR THE SALE OF EXCISE ON DEEDS STAMPS AND UNITED STATES DOCUMENTARY STAMPS AT REGISTRIES OF DEEDS AND ESTABLISHING A REVOLVING FUND FOR THAT PURPOSE.

1 *Whereas*, The deferred operation of this act would
2 tend to defeat its purpose which is to raise revenue
3 from an excise on deeds, instruments and writings,
4 therefore, it is hereby declared to be an emergency
5 law, necessary for the immediate preservation of the
6 public convenience.

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

1 The treasurer of each county except Suffolk county
2 shall, upon an order which the county commissioners
3 of each county shall draw and approve, and which
4 shall be certified by their clerk, pay over to each
5 register of deeds of his county an amount of money
6 sufficient to meet the probable monthly requirements
7 of each such registry for the handling of the excise

8 stamps provided for by chapter sixty-four D of the
9 General Laws as inserted by chapter seven hundred
10 and ten of the acts of nineteen hundred and fifty-one,
11 and United States documentary stamps, but not ex-
12 ceeding three thousand dollars, to be used by said
13 registers as a fund for the purchase, from time to
14 time, of such stamps which shall be kept in ample
15 supply and offered for sale at each registry of deeds.
16 The proceeds from the sale of said stamps shall
17 be paid into said fund and be used and re-used for the
18 further purchase of said stamps, without further
19 order and approval of the county commissioners,
20 notwithstanding the provisions of sections ten, eleven
21 and twenty-two of chapter thirty-five of the General
22 Laws, and of section thirty-nine of chapter thirty-
23 six of the General Laws.

24 The registers of deeds shall not be liable for loss
25 or destruction of said stamps except for gross negli-
26 gence.

27 The district offices of the commissioner of corpo-
28 rations and taxation shall keep an ample supply of
29 excise on deeds stamps for sale to the registers of
30 deeds and banks only.

31 For any loss relative to the sale of excise on deeds
32 stamps the state will reimburse the County.