

HOUSE No. 2121

By Mr. Parenzo of Westfield, petition of Anthony Parenzo for the establishment of a commission to supervise and control the Department of Corporations and Taxation. State Administration.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR THE ESTABLISHMENT OF A COMMISSION TO SUPERVISE AND CONTROL THE DEPARTMENT OF CORPORATIONS AND TAXATION.

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 14 of the General Laws is
2 hereby amended by striking out section 1, as appearing
3 in the Tercentenary Edition, and inserting in place
4 thereof the following section: —

5 *Section 1.* There shall be a department of cor-
6 porations and taxation, in this chapter called the
7 department.

1 SECTION 2. Said chapter 14 is hereby further
2 amended by striking out section 2, as most recently
3 amended by chapter 711 of the acts of 1950, and in-
4 serting in place thereof the following section: —

5 *Section 2.* The department shall be under the
6 supervision and control of a commission consisting of

7 three members, in this chapter called the commission.
8 The members shall be appointed by the governor, with
9 the advice and consent of the council, and shall be
10 designated in their initial appointments to serve for
11 two, four and six years, respectively. The governor
12 shall designate one of the members as chairman. Upon
13 the expiration of the term of office of a member his
14 successor shall be appointed in the manner aforesaid
15 for a term of six years. The chairman shall receive a
16 salary of eighteen thousand dollars per annum, and
17 each other member shall receive a salary of sixteen
18 thousand dollars per annum. No member of the com-
19 mission shall act as attorney, counsellor or accountant
20 in any matter pertaining to taxation while he remains
21 a member of said commission. The majority of the
22 members of the commission shall constitute a quorum
23 for the transaction of its business. A vacancy in the
24 commission shall not impair its powers nor affect its
25 duties. The principal office of the commission shall
26 be in the city of Boston, but it may sit at any place
27 within the commonwealth.

1 SECTION 3. Said chapter 14 is hereby further
2 amended by striking out section 3, as appearing in the
3 Tercentenary Edition, and inserting in place thereof
4 the following section: —

5 *Section 3.* The commission shall administer and
6 enforce all laws which the department is required to
7 administer and enforce, shall assign to all officials,
8 agents, clerks and other employees of the department
9 their respective duties, and may transfer them.

1 SECTION 4. Said chapter 14 is hereby further
2 amended by striking out section 4, as most recently

3 amended by chapter 470 of the acts of 1951, and in-
4 serting in place thereof the following section: —

5 *Section 4.* The commission, with the advice and
6 consent of the governor and council, may appoint and
7 remove the following officers and subordinates in the
8 department: —

9 An executive secretary.

10 A deputy commissioner and a second deputy.

11 Directors of divisions.

12 Such supervisors of assessors, assistants and ex-
13 aminers as the commission may deem necessary, sub-
14 ject to the approval of the governor and council, one
15 income tax assessor for each district established by
16 the commission for the assessment and collection of
17 the income tax, and such deputy income tax assessors,
18 who may be members of local boards of assessors, as
19 the governor and council may deem necessary.

20 A principal appraiser.

21 Such assistants to the director of accounts as may
22 from time to time be necessary to carry out sections
23 forty-four to forty-seven, inclusive, of chapter thirty-
24 five and sections thirty-five to forty-three, inclusive,
25 of chapter forty-four.

26 Any such appointee who has held such office or
27 position, including any promotion or reallocation
28 therefrom within the department, for a total period
29 of five years, shall not be involuntarily separated
30 therefrom except subject to and in accordance with
31 the provisions of sections forty-three and forty-five
32 of chapter thirty-one to the same extent as if said
33 office or position were classified under said chapter.

34 The commission may appoint from time to time
35 such appraisers as may be necessary to appraise
36 property subject to the inheritance tax or to assist it

37 in determining land values under section thirteen of
38 chapter fifty-eight.

39 The commission may appoint such additional of-
40 ficials, agents, clerks and other employees as the
41 work of the department requires and may remove
42 them.

1 SECTION 5. Said chapter 14 is hereby further
2 amended by striking out section 5, as appearing in the
3 Tercentenary Edition, and inserting in place thereof
4 the following section: —

5 *Section 5.* The commission, its deputies, directors
6 of divisions, assistants, appraisers, examiners and
7 clerks, the supervisors of assessors, the assistants to
8 the director of the income tax division, and the income
9 tax assessors and their deputies, assistants and clerks
10 shall be allowed such reasonable and necessary travel-
11 ing and other expenses, subject to section twenty-
12 five of chapter thirty, as are approved by the com-
13 mission.

1 SECTION 6. Said chapter 14 is hereby further
2 amended by striking out section 6, as so appearing, and
3 inserting in place thereof the following section: —

4 *Section 6.* The deputy commissioner and the
5 second deputy commissioner shall perform such duties
6 as may be assigned to them by the commission. The
7 deputy commissioner, or, in case of a vacancy in his
8 office or because of his absence or disability, the second
9 deputy commissioner shall, in case of a vacancy or
10 because of absence or disability of a member of the
11 commission, perform the duties of that member.

1 SECTION 7. Said chapter 14 is hereby further
2 amended by striking out section 7, as amended by

3 chapter 304 of the acts of 1952, and inserting in place
4 thereof the following section: —

5 *Section 7.* The commission shall assign to the
6 several divisions in the department their appropriate
7 functions. The directors of divisions shall, under the
8 supervision and control of the commission, exercise
9 the functions assigned to them, and shall also perform
10 such other incidental duties as the commission may
11 prescribe. The director of the division of accounts,
12 who shall be known as the director of accounts, shall
13 perform the duties required of the department by law
14 in relation to the compilation of municipal statistics,
15 the auditing of municipal accounts and the certification
16 of notes of towns, districts and counties. The com-
17 mission may designate a competent employee in the
18 division of accounts to perform the duties of the
19 director of accounts in case of its absence, death or
20 disability; and notes of towns, districts and counties,
21 when certified by such employee, shall have the same
22 validity as if certified by the director. The com-
23 mission may designate an additional competent em-
24 ployee in the division of accounts to perform the
25 duties of the director of accounts in case of the absence
26 of said director and the absence of the competent
27 employee designated under the provisions of the pre-
28 ceding sentence; and notes of towns, districts and
29 counties, when certified by such additional employee,
30 shall have the same validity as if certified by the
31 director.

1 SECTION 8. Section 8 of said chapter 14, as ap-
2 pearing in the Tercentenary Edition, is hereby
3 amended by striking out, in line 3, the word “commis-
4 sioner” and inserting in place thereof the word: —
5 commission, — so as to read as follows: — *Section 8.*

6 The director of the income tax division, income tax
7 assessors, and deputy income tax assessors shall have
8 such duties and powers consistent with chapter sixty-
9 two as the commission shall prescribe.

1 SECTION 9. Section 9 of said chapter 14, as so
2 appearing, is hereby amended by striking out, in lines
3 1 and 5, the word "commissioner" and inserting in
4 place thereof, in each instance, the word: — com-
5 mission, — so as to read as follows: — *Section 9.*
6 For the purposes of chapter sixty-two, the commis-
7 sion shall divide the commonwealth into income tax
8 districts, the limits of which he may change. An
9 income tax assessor need not be a resident of his
10 district, but in making appointments preference shall
11 be given to residents of the district, so far as may be
12 practicable. The commission may transfer any in-
13 come tax assessor from one district to another, and
14 may assign any such assessor to temporary or ex-
15 traordinary service in any district.

1 SECTION 10. Section 10 of said chapter, as so
2 appearing, is hereby amended by striking out, in line
3 1, the word "commissioner" and inserting in place
4 thereof the word: — commission, — so as to read as
5 follows: — *Section 10.* The commission shall require
6 the income tax assessors to give bond with such
7 sureties as may be approved by the governor and
8 council.

