
By Mr. Hennigan, petition of James W. Hennigan, Jr., for legislation to establish a five per cent tax on hotel bills, the proceeds to be credited to cities and towns. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR A FIVE PER CENT TAX ON HOTEL BILLS, THE PROCEEDS TO BE CREDITED TO CITIES AND TOWNS.

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. There is hereby levied and there shall be col-
2 lected and paid a tax equivalent to five per cent of the amount
3 charged for all hotel rooms in the commonwealth.

1 SECTION 2. Every taxpayer shall keep records of taxable
2 charges in such form as the commissioner may require, which
3 shall be open to inspection at any time to the commissioner or
4 his agents.

1 SECTION 3. Every taxpayer shall file with the commissioner
2 a return of his taxable charges for each calendar month, which
3 shall be filed within ten days after the period covered thereby.

1 SECTION 4. A taxpayer who fails to make such return as re-
2 quired under this chapter shall forfeit to the commonwealth on
3 demand of the commissioner the sum of five dollars for each
4 day of delay after written demand.

1 SECTION 5. All sums received under this chapter as excise,
2 penalties or forfeiture, shall be distributed to cities and towns
3 in the amounts as collected therein.

The first section of the act is entitled "An Act to amend the act of the 1st of March, 1865, in relation to the duties of the collector of the inland revenue, and to amend the act of the 1st of March, 1865, in relation to the duties of the collector of the inland revenue, and to amend the act of the 1st of March, 1865, in relation to the duties of the collector of the inland revenue."

The Commission of the Inland Revenue

IN THE YEAR ONE THOUSAND NINE HUNDRED AND SEVEN

AN ACT TO AMEND THE ACT OF THE 1ST OF MARCH, 1865, IN RELATION TO THE DUTIES OF THE COLLECTOR OF THE INLAND REVENUE, AND TO AMEND THE ACT OF THE 1ST OF MARCH, 1865, IN RELATION TO THE DUTIES OF THE COLLECTOR OF THE INLAND REVENUE.

Enacted by the Senate and House of Representatives of the United States of America in Congress assembled, that the Secretary of the Treasury be and he is authorized to cause to be printed and distributed to the several States, Territories, and Possessions of the United States, the following

Section 1. There is hereby created and there shall be established and paid a fee equivalent to five per cent of the amount of the tax in each case in the commission.

Section 2. Every collector shall keep records of taxable property in such form as the commission may require, which shall be open to inspection at any time to the commission or its agents.

Section 3. Every collector shall file with the commission a report of his taxable property for each calendar month, which shall be filed within ten days after the period covered thereby.

Section 4. A taxpayer who fails to make such return as required under this chapter shall forfeit to the commission on demand of the commissioner the sum of five dollars for each day of delay after written demand.

Section 5. All sums received under this chapter as penalties or forfeitures shall be distributed to cities and towns in the amount as collected thereby.