

SENATE No. 396

The Commonwealth of Massachusetts.

SENATE, March 29, 1922.

The committee on Municipal Finance, to which was referred so much of the Governor's Address (Senate, No. 1) as relates to municipal taxation, reports the accompanying resolve (Senate, No. 396).

For the committee,

WILLIAM C. MOULTON.

The Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Twenty-Two.

RESOLVE

Establishing a Special Commission to investigate Problems relating to Municipal Expenditures and Taxation of the Cities and Towns of the Commonwealth.

1 *Resolved*, That a special commission is hereby estab-
2 lished, to consist of three members of the senate to be
3 appointed by the president and eight members of the
4 house of representatives to be appointed by the speaker.
5 The commission shall choose its chairman, and shall
6 be known as the commission on municipal expenditures
7 and taxation. It shall be the duty of the commission to
8 investigate and consider city and town expenditures and
9 tax levies, the functions and duties of cities and towns
10 and the possibility of reducing or controlling municipal
11 expenditures and taxes, including:

12 (1) Whether cities and towns are now sufficiently
13 limited by law relative to the purposes for, and the
14 amounts to which they may appropriate funds.

15 (2) Whether municipalities are now required by law to
16 undertake activities, and expend municipal funds, which
17 are unwise or unnecessary.

18 (3) What, if any, statutory liability now exists, relative
19 to cities and towns which may be safely and properly
20 removed.

21 (4) Ways and means whereby municipal levies upon
22 real estate and tangible personal property may be con-
23 trolled and reduced.

24 (5) Whether any special taxes or license fees should
25 be provided to relieve the burden of municipal taxation
26 from real estate and tangible personal property.

27 The commission shall report its findings, with such
28 recommendations and drafts for such legislation as it may
29 deem expedient, to the next annual session of the general
30 court by filing the same with the clerk of the house of
31 representatives on or before the first Wednesday in Jan-
32 ary, nineteen hundred and twenty-three. Upon the filing
33 of such report, the existence of the commission shall
34 terminate. The commission shall be furnished with
35 rooms in the state house. The commission may give
36 public hearings, and may require by summonses the
37 attendance and testimony of witnesses and the produc-
38 tion of books and papers relating to any matter under
39 investigation, and may administer oaths to witnesses
40 testifying before it. Such summonses shall be issued and
41 such oaths administered by the chairman of the com-
42 mission. A witness who gives false testimony or who
43 fails to appear when duly summoned shall be subject
44 to the same penalties to which a witness before a court
45 is subject when so offending.

46 The commission may expend such sums for expenses,
47 travel, clerical and other assistance as may be approved
48 by the governor and council, not exceeding such sum as
49 the general court may appropriate; provided, that the
50 members of the commission shall not receive compensa-
51 tion except for expenses actually incurred in the dis-
52 charge of their duties. The commission may avail itself
53 of the services of the department of corporations and
54 taxation and such other departments having information
55 bearing on this subject matter.

