

By Mr. Blanchard of Cambridge, petition of Van Ness Bates for the assessment and collection of a special poll tax for the purpose of reducing the debt of the Commonwealth. Taxation. Jan.20.

The Commonwealth of Massachusetts

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

An Act to provide for the Assessment and Collection of a Special Poll Tax for the Purpose of Reducing the Debt of the Commonwealth.

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. In the year nineteen hundred and
2 twenty-seven and for such further time as this act
3 shall be in effect, a special poll tax of ten dollars
4 shall be assessed on every inhabitant of the com-
5 wealth, except registered voters, who is above the
6 age of twenty years, whether citizen of the United
7 States or an alien.

1 SECTION 2. In the year nineteen hundred and
2 twenty-seven and in each year thereafter so long
3 as this act shall remain in effect, every collector of
4 taxes who shall receive a certificate or warrant from
5 any board of assessors for the collection of poll
6 taxes shall in each year respectively verify to the
7 commissioner of corporations and taxation, on or
8 before the twentieth day of October, in such form
9 and detail as he may require, the total number of

10 polls so certified or committed to him and the num-
11 ber of such polls subject to the special tax imposed
12 by the provisions of this act including those as-
13 sessed pursuant to the provisions of chapter fifty-
14 nine of the General Laws.

1 SECTION 3. The commissioner of corporations
2 and taxation shall, in the year nineteen hundred and
3 twenty-seven, and for such further time as this act
4 shall be in effect, on or before the first day of
5 November in each year assess and levy upon each
6 city and town a special tax on account of the polls
7 subject to the special poll tax under the provisions
8 of this act at the rate of ten dollars for each such
9 poll. He shall also, on or before the tenth day of
10 November in each such year, certify and commit
11 to the state treasurer the taxes assessed pursuant
12 to the provisions of section one hereof, and the
13 taxes so certified and committed shall thereupon
14 be due and payable by each city and town treasurer
15 thereof respectively.

1 SECTION 4. All sums of money received by the
2 commonwealth under the provisions of this act shall
3 be appropriated for the purpose of reducing the
4 indebtedness of the commonwealth.

1 SECTION 5. This act shall take effect upon its
2 passage.

