

By Mr. O'Connor of Palmer, petition of Frank A. Goodwin for an additional tax on incomes, savings banks and business corporations for the purpose of establishing in the state treasury an unemployment relief fund to be distributed to cities and towns as reimbursement for expenditures made by them in the relief of the unemployed. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Thirty-One.

An Act imposing an Additional Tax on Incomes, Savings Banks and Business Corporations to provide Temporary Relief occasioned by Unemployment.

1 *Whereas*, The deferred operation of this act would
2 in part defeat its purpose, therefore it is hereby de-
3 clared to be an emergency law, necessary for the
4 immediate preservation of 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 SECTION 1. There is hereby imposed, in addition
2 to the taxes levied under the provisions of chapter
3 sixty-two of the General Laws, and all acts in
4 amendment thereof and in addition thereto, and
5 all taxes levied under the provisions of sections
6 eleven to seventeen, inclusive, and sections thirty
7 to sixty, inclusive, of chapter sixty-three of the
8 General Laws, and all acts in amendment thereof

9 and in addition thereto, an additional tax equal to
10 twenty per cent of the taxes imposed under the
11 provisions of said sections and chapters, and all
12 provisions of law relative to the assessment, pay-
13 ment, collection and abatement of the said taxes
14 shall apply to the tax imposed by this section.

1 SECTION 2. All amounts collected under this act
2 shall be set apart by the state treasurer as the
3 "Unemployment Relief Fund" and shall be dis-
4 tributed to cities and towns in proportion to the
5 amount of the state tax imposed upon each city
6 and town in the year nineteen hundred and thirty
7 for the purpose of reimbursing cities and towns for
8 lawful expenditures in relief of the existing situa-
9 tion of unemployment.

1 SECTION 3. This act shall take effect as of
2 January first, nineteen hundred and thirty-one, and
3 shall apply to the assessment of taxes in or on ac-
4 count of the calendar year nineteen hundred and
5 thirty-one.

