

HOUSE No. 118

Accompanying the seventh recommendation of the Commissioner of Corporations and Taxation (House, No. 111). Municipal Finance.

The Commonwealth of Massachusetts

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

An Act relative to Investigations by the Director of Accounts of Municipal Accounts and Financial Transactions.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Chapter forty-four of the General Laws is hereby
2 amended by inserting after section forty-six the follow-
3 ing new sections:—
4 *Section 46A.* The director of accounts of the depart-
5 ment of corporations and taxation may upon his own
6 initiative, and shall, when requested by the mayor or
7 city council of any city, except Boston, or the select-
8 men of any town, if conditions appear to said director
9 to warrant it, investigate the accounts and financial
10 transactions and affairs of such city or town, or of any
11 department, board, commission or officer thereof. For
12 the purpose of conducting such investigations, said
13 director may employ such temporary investigators
14 as may be necessary, who shall receive such compen-
15 sation as the commissioner of corporations and taxa-

16 tion may fix and shall not be subject to chapter
17 thirty-one of the General Laws. For the aforesaid
18 purposes said director and his duly accredited investi-
19 gators or agents shall have access to all necessary
20 papers, vouchers, books and records. Upon the com-
21 pletion of such an investigation, a report thereon shall
22 be made to the mayor and city council or to the select-
23 men, as the case may be, and a copy of the same shall
24 be furnished to the attorney general, and to the city
25 or town clerk who shall cause it or a summary of its
26 essential features to be published at the expense of the
27 city or town. A municipal officer or employee or a
28 member of a municipal department, board or commis-
29 sion whose accounts or transactions are being investi-
30 gated under this section shall afford to said director,
31 his investigators and agents such assistance as they
32 may require. Refusal or neglect by such an officer,
33 employee or member to afford such assistance shall be
34 punished by a fine of not more than five hundred
35 dollars or by imprisonment for not more than one
36 year, or both.

37 *Section 46B.* The expenses incurred under the
38 preceding section shall be paid primarily by the com-
39 monwealth; and the state treasurer shall issue a war-
40 rant requiring the assessors of the city or town con-
41 cerned to assess a tax to the amount of said expenses,
42 and such amounts shall be collected and paid to the
43 state treasurer in the same manner and subject to the
44 same penalties as state taxes. Any balance due shall
45 be assessed in the succeeding years in the same manner
46 as other state taxes.

