

By Mr. Robert V. Lee of Boston, petition of Robert V. Lee that the Board of Tax Appeals be abolished and its powers and duties transferred to a board of appeal from decisions of the Commissioner of Corporations and Taxation. State Administration.

The Commonwealth of Massachusetts

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

An Act abolishing the Board of Tax Appeals and providing for the Transfer of its Powers, Rights, Duties and Obligations.

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

1 The board of tax appeals, existing under authority
2 of chapter four hundred and sixteen of the acts of
3 nineteen hundred and thirty, is hereby abolished.
4 All the rights, powers, duties and obligations of said
5 board are hereby transferred to the board of appeal
6 from decisions of the commissioner of corporations
7 and taxation as constituted prior to December first,
8 nineteen hundred and thirty, which board is hereby
9 re-established and shall hereafter exercise and per-
10 form all the rights, powers, duties and obligations
11 transferred to it as aforesaid in the same manner
12 and to the same extent as if said chapter four hun-
13 dred and sixteen of the acts of nineteen hundred and
14 thirty had not been passed.

