

By Mr. O'Brien of Fall River, petition of Frank D. O'Brien for an amendment of the law relative to arrest for non-payment of taxes. Taxation.

The Commonwealth of Massachusetts

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

An Act relative to Arrest for Non-Payment of Taxes.

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 sixty of the General Laws, as appearing in
2 the Tercentenary edition thereof, is hereby amended
3 by striking out section twenty-nine and inserting in
4 place thereof the following:—

5 *Section 29.* If a person refuses or neglects to pay
6 his tax for fourteen days after demand and the col-
7 lector cannot find sufficient goods on which it may be
8 levied, he may file a complaint with the district court
9 and have such person summoned in to show cause why
10 such tax should not be paid. If the court finds the
11 defendant unable to pay the tax he shall be discharged,
12 otherwise the court shall issue an order specifying the
13 time and method of payment of the tax and upon
14 failure to comply with such order the defendant may
15 be found in contempt.

