

# HOUSE . . . . . No. 39

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By Mr. Cole of Taunton, petition of Harold E. Cole that taxpayers be given right to set off against taxes due any sum the city or town owes them. Taxation.

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## The Commonwealth of Massachusetts

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

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An Act giving Taxpayers the Right to set off Whatever a City or Town owes Them against Any Taxes due.

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

1 A person or firm who is owed money by a city or  
2 town may set off the amount owed against any taxes  
3 due to said city or town from him, upon making  
4 written request to the collector of taxes who shall  
5 make a proper entry in his books accordingly.

