

# SENATE . . . . No. 86

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To accompany the petition of William A. Belamy that the arrest and commitment of a person for non-payment of real estate taxes be prohibited in certain cases. Taxation.

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## The Commonwealth of Massachusetts

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

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An Act prohibiting Arrest and Commitment for Non-Payment of Real Estate Taxes in Certain Cases.

*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. Section thirty-four A of chapter sixty  
2 of the General Laws, as appearing in the Tercentenary  
3 edition thereof, is hereby amended by inserting after  
4 the word "if" in the third line the words: —, in case  
5 of an assessment on land, the land is not sold or taken  
6 therefor within two years from the first day of Oc-  
7 tober in the year of assessment, or if, — so as to read  
8 as follows:— *Section 34A.* A person shall not be  
9 committed to jail for the non-payment of a tax, nor  
10 shall a person so committed be further detained  
11 therein, if, in case of an assessment on land, the land  
12 is not sold or taken therefor within two years from the  
13 first day of October in the year of assessment, or if he  
14 gives to the collector or to the officer charged with the  
15 service of the collector's warrant a bond running to  
16 the collector sufficient in amount to cover the amount

17 of the tax and all interest and other charges and fees  
18 which are or may become due thereon, conditioned  
19 to pay the same to the collector or officer within thirty  
20 days thereafter or within such further time as the  
21 collector or officer may fix, and with such surety or  
22 sureties as the collector or officer or a master in  
23 chancery may approve. A person shall not be com-  
24 mitted for such non-payment until he has been given  
25 a reasonable time to procure such a bond.

1 SECTION 2. This act shall apply to unpaid taxes  
2 heretofore or hereafter assessed.