

HOUSE No. 14

Accompanying the fourth recommendation of the Commissioner of Corporations and Taxation (House, No. 10). Taxation.

The Commonwealth of Massachusetts

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

An Act relative to Date of Notification as to Receipts by
Auditors to Assessors 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 Section fifty-four A of chapter forty-one of the
2 General Laws, as appearing in the Tercentenary Edi-
3 tion, is hereby amended by striking out in line three
4 the word "May" and inserting in place thereof the
5 word:— February, — so as to read as follows:—
6 *Section 54A.* The auditor or similar officer in cities
7 and the town accountant, if any, otherwise the town
8 treasurer in towns, shall notify the assessors, not later
9 than February first in each year, of the total receipts
10 of the preceding financial year, except from taxes,
11 loan and trust funds, and shall specify in detail the
12 source of such receipts.

The Constitution of Massachusetts

The Constitution of the Commonwealth of Massachusetts is hereby amended in the following manner, to-wit: That the words "and the right of the people to be secure in their persons, houses, papers and effects, against unreasonable searches and seizures, shall not be violated, and no warrants shall issue, but upon probable cause, supported by oath or affirmation, and particularly describing the place to be searched, and the persons or things to be seized," be inserted after the words "and the right of the people to be secure in their persons, houses, papers and effects, against unreasonable searches and seizures," in the first section of the first article of the Constitution.