SENATE . . . . No. 37

To accompany the petition of Joseph S. Pike relative to collectors of taxes. Taxation.

The Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Nineteen.

AN ACT

Relative to Collectors 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 eighty-seven of Part II of chapter four hundred and ninety of the acts of the year nineteen hundred and nine is hereby amended by striking out the words "the assessors shall commit to his successor the list of taxes uncollected with their warrant", and by inserting in place thereof the words:—his successor shall complete the collection of the taxes without further warrant or commitment by the assessors. If the collector is his own successor he shall complete the collection of the taxes as a part of the duties of his new term of office and not as a part of the duties of his former term of office. The accounts,
14 records, papers and original warrants relating to the taxes shall be deposited with said successor immediately upon his qualification for office; — so that said section shall read as follows: —

Section 87. If a collector dies or is removed from office or if the term of office of a collector who is paid by a fixed salary expires before the collection of the taxes committed to him is completed, his successor shall complete the collection of the taxes without further warrant or commitment by the assessors. If the collector is his own successor he shall complete the collection of the taxes as a part of the duties of his new term of office and not as a part of the duties of his former term of office. The accounts, records, papers and original warrants relating to the taxes shall be deposited with said successor immediately upon his qualification for office.