

HOUSE No. 2544

By Mr. Nee of Boston, petition of Patrick W. Nee that cities and towns be authorized to impose an income tax on persons working within said municipalities whether or not they reside therein. Taxation.

The Commonwealth of Massachusetts

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

AN ACT AUTHORIZING CITIES AND TOWNS TO IMPOSE AN INCOME TAX ON CERTAIN PERSONS.

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

1 Notwithstanding any provision of the law to the contrary,
2 every city or town in the commonwealth is empowered to im-
3 pose an income tax on the salaries of those persons who work
4 and earn their salary within said city or town, whether or not
5 said persons reside in said city or town.

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