

HOUSE No. 1177

By Mr. Doherty of Boston, petition of Gerard F. Doherty that the city of Boston be authorized to levy and collect an occupational tax on gross salaries received by persons employed in said city but not residents thereof. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Sixty.

AN ACT AUTHORIZING THE CITY OF BOSTON TO LEVY, ASSESS AND COLLECT AN OCCUPATIONAL TAX OF ONE HALF OF ONE PER CENT OF THE GROSS SALARY RECEIVED BY EACH AND EVERY PERSON EMPLOYED IN THE CITY OF BOSTON BUT NOT BEING A RESIDENT THEREOF.

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. The city of Boston is hereby authorized for gen-
2 eral revenue purposes to levy, assess and collect, from each and
3 every non-resident person employed in said city, a tax of one
4 half of one per cent of the gross salary received by said person
5 in each year of his employment.

1 SECTION 2. Each employer shall, on forms supplied by the
2 collector of the city of Boston, furnish the said collector a sworn
3 statement of the salary received by each of his said non-resident
4 employees.

1 SECTION 3. Each employer shall deduct from each pay roll
2 the said one half of one per cent and deposit same in a separate
3 account in any bank or trust company in the city of Boston.

1 SECTION 4. Each employer shall, quarterly, pay to the col-
2 lector of the city of Boston the said amounts deducted from
3 the employees.

1 SECTION 5. Whoever, wilfully, makes a false return shall be
 2 punished by a fine not exceeding two hundred dollars or by
 3 imprisonment in jail for not less than three months or both.

1 SECTION 6. This act shall take full effect upon its acceptance
 2 during the current year by vote of the city council and approval
 3 by the mayor.

The Commonwealth of Massachusetts

In the Year of the Nineteenth Century and the Sixty

THE COMMONWEALTH OF MASSACHUSETTS, in the year of the Nineteenth Century and the Sixty, do hereby certify that the following is a true and correct copy of the act of the Legislature, as amended, in relation to the subject of the title hereof, as the same appears from the records of the Secretary of the Commonwealth.

Given under my hand and the seal of the Commonwealth, at the City of Boston, this _____ day of _____, 1960.

SECTION 1. The City of Boston is hereby authorized to pay to the several persons named in the schedule hereunto annexed, the sum of _____ dollars, to be paid to each of them in full for the services rendered by them to the City of Boston during the year ending on the _____ day of _____, 1960.

SECTION 2. The City of Boston is hereby authorized to pay to the several persons named in the schedule hereunto annexed, the sum of _____ dollars, to be paid to each of them in full for the services rendered by them to the City of Boston during the year ending on the _____ day of _____, 1960.

SECTION 3. The City of Boston is hereby authorized to pay to the several persons named in the schedule hereunto annexed, the sum of _____ dollars, to be paid to each of them in full for the services rendered by them to the City of Boston during the year ending on the _____ day of _____, 1960.

SECTION 4. The City of Boston is hereby authorized to pay to the several persons named in the schedule hereunto annexed, the sum of _____ dollars, to be paid to each of them in full for the services rendered by them to the City of Boston during the year ending on the _____ day of _____, 1960.