

# HOUSE . . . . . No. 1837

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By Mr. Flaherty of Cambridge (by request), petition of John L. Danehy for increasing the scope of the special commission (including members of the General Court) established to make an investigation and study of a master plan and program for taxation within the Commonwealth to include the "piggy-back" system, so-called. Taxation.

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## The Commonwealth of Massachusetts

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

RESOLVE EXPANDING THE SCOPE OF THE SPECIAL COMMISSION TO DEVELOP A MASTER PLAN AND PROGRAM FOR TAXATION WITHIN THE COMMONWEALTH SO AS TO CONSIDER THE FEASIBILITY OF SUBSTITUTING THE PROPERTY TAX WITHIN A SO-CALLED "PIGGY-BACK" SYSTEM BASED UPON INCOME FOR THE SUPPORT OF COUNTY GOVERNMENT.

1 *Resolved*, That the special commission established by Chapter  
2 162 of the Resolves of 1967 be and hereby is authorized and  
3 directed to consider the feasibility of substituting the current  
4 system of financial support of county government which  
5 apportions taxes based upon a formula of assessed valuation of  
6 property to one which provides, as an adjunct to the state income  
7 tax, a so-called "piggy-back" form of percentile taxation on  
8 personal and corporate income and which affords an opportunity  
9 for the creation of a system of county revenue sharing for the  
10 purpose of increasing the economic and community development  
11 potential of each county and of the commonwealth.

12 Said commission shall report as to its findings no later than  
13 January fifteenth nineteen hundred and seventy-six and shall in  
14 its deliberation consult with the county commissioners of each  
15 county and with their respective county advisory boards, and  
16 shall consult with the special commission on the modernization of  
17 county government and other appropriate agencies.

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