

# HOUSE . . . . . No. 4016

By Mr. Hermann of North Andover, petition of Joseph N. Hermann relative to the method of remitting to the Commonwealth certain taxes withheld from employees. Taxation.

## The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty-Two.

### AN ACT RELATIVE TO THE METHOD OF REMITTING TO THE COMMONWEALTH OF CERTAIN 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 1. The first paragraph of section 5 of chapter 62B of  
2 the General Laws, as most recently amended by chapter 415 of the  
3 acts of 1978, is hereby further amended by adding the following  
4 sentence: — Every employer required to deduct and withhold shall  
5 remit weekly to a state chartered bank designated by the commis-  
6 sioner the sums collected.

1 SECTION 2. The second paragraph of said section 5 of said  
2 chapter 62B, as most recently amended by chapter 415 of the acts of  
3 1971, is hereby further amended by striking out the first sentence  
4 and inserting in place thereof the following sentence: — Every  
5 employer who fails to withhold or pay to the designated bank the  
6 sum withheld shall be liable for a penalty of ten per cent of the sum  
7 to be remitted.

1 SECTION 3. Subsection C of section eleven of chapter thirteen  
2 of the General Laws, is repealed.

In the House of Representatives, February 2, 1914.  
Approved for printing and distribution by the Committee on Printing, February 2, 1914.

**The Copyright Act of 1909**

In the Year One Thousand Nine Hundred and Fourteen

AN ACT TO AMEND THE COPYRIGHT ACT OF 1909, AND TO REPEAL CERTAIN SECTIONS OF THE COPYRIGHT ACT OF 1909.

Enacted by the Senate and House of Representatives of the United States of America in Congress assembled, February 2, 1914.

**SECTION 1.** The first paragraph of section 2 of chapter 108 of the General Laws, as amended, enacted by chapter 111 of the Act of 1909, is hereby further amended by adding the following sentence:—Every copyright owner is to be held and entitled to the same remedy as a state's attorney back designated by the court in that the court shall—

**SECTION 2.** The second paragraph of section 7 of chapter 108 of the General Laws, as amended, enacted by chapter 111 of the Act of 1909, is hereby further amended by striking out the words "and in every case" and inserting in their stead the words "and in every case in which the court shall be satisfied that the remedy of the court is not to be denied."

**SECTION 3.** Subsection 2 of section 1 of chapter 108 of the General Laws, as amended, is repealed.