

By Mr. Bolling of Boston, petition of Royal L. Bolling, Jr., for legislation to provide for the return of a portion of the tax on retail sales of certain tangible personal property to the cities and towns. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR THE RETURN OF A PORTION OF THE TAX ON RETAIL SALES OF CERTAIN TANGIBLE PERSONAL PROPERTY TO THE CITIES AND TOWNS.

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

1 Chapter64H of the General Laws is hereby amended by adding
2 at the end thereof the following section:—
3 *Section 33.* The commissioner shall ascertain and determine
4 annually no later than July first the amount of revenue accrued
5 under provisions of this chapter from taxpayers in each of the
6 several cities and towns and shall transmit such determination to
7 the state treasurer. The state treasurer shall commit four-fifths of
8 the amount accrued in the preceding fiscal year from all cities and
9 towns to the general fund in accordance with the provisions of
10 section two of chapter twenty-nine. The state treasurer, upon
11 certification by the commissioner and without further appropri-
12 tion, shall not later than November twentieth distribute to the
13 several cities and towns one-fifth of the revenue accrued under the
14 provisions of this chapter. The amount of money distributed to
15 each city and town shall equal one-fifth of the total amount of
16 revenue paid under the provisions of this chapter as determined by
17 the commissioner.

