

HOUSE No. 1615

House Bill No. 1489, amended, as passed by the House to be engrossed
May 3.

The Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Twenty-One.

AN ACT

To relieve Street Railway and Electric Railroad Companies
from the Commutation or Excise Tax.

*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. No commutation or excise tax, so-called,
2 shall be imposed or assessed upon or collected from any
3 street railway or electric railroad company under the pro-
4 visions of sections sixty-two and sixty-five of chapter
5 sixty-three of the General Laws during or on account of
6 the years nineteen hundred and twenty-two and nineteen
7 hundred and twenty-three. Nothing herein contained
8 shall be construed to relieve any such street railway or
9 electric railroad company from filing the annual returns
10 required by section sixty-one of said chapter sixty-three.

- 1 SECTION 2. This act shall not affect the validity of
- 2 any tax assessed or imposed on account of the year nine-
- 3 teen hundred and nineteen or previous years.

HOUSE OF REPRESENTATIVES, May 3, 1921.

Passed to be engrossed.

Sent up for concurrence.

JAMES W. KIMBALL, *Clerk.*

