

Accompanying the nineteenth recommendation of the Department of Corporations and Taxation (House, No. 124). Taxation. Dec. 6, 1923.

The Commonwealth of Massachusetts.

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

An Act Relative to the Distribution of Business Corporation 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. Chapter fifty-eight of the General
2 Laws is hereby amended by striking out section
3 ten A, inserted by section two of chapter three hun-
4 dred and seventy-five of the acts of nineteen hun-
5 dred and twenty-one, and inserting in place there-
6 of the following:—*Section 10A.* There shall be al-
7 lowed as an offset to any amount due the common-
8 wealth from any town on November twentieth in
9 any year by way of the state tax, a sum not exceed-
10 ing eighty per cent of the amount of any taxes to be
11 distributed to such town under sections twenty-one
12 to twenty-four A, inclusive, that have been paid to
13 the commonwealth on or before November first of
14 that year, but which by reason of pending questions
15 of abatement or otherwise cannot be immediately
16 distributed.

1 SECTION 2. Chapter fifty-eight of the General
2 Laws, as amended in section twenty-five by section

3 three of chapter three hundred and seventy-six of
4 the acts of nineteen hundred and twenty-one and
5 section two of chapter three hundred and sixty-two
6 of the acts of nineteen hundred and twenty-two, is
7 hereby further amended by striking out said section
8 twenty-five and inserting in place thereof the fol-
9 lowing:—*Section 25.* The commissioner shall as-
10 certain and determine the amount due to each town
11 under sections twenty to twenty-four A, inclusive,
12 notify the treasurer of each town thereof, and certi-
13 fy the amount as determined to the state treasurer
14 who shall thereupon pay the same. The commis-
15 sioner in his discretion may from time to time with-
16 in the fiscal year make partial distributions of taxes
17 paid therein and distributable under the provisions
18 of section twenty, withholding such sums as may
19 to him seem proper to provide for refunds and
20 abatements. Any decision made by the commis-
21 sioner under sections twenty-one to twenty-four A,
22 inclusive, shall be subject to appeal to the board of
23 appeal.