

# HOUSE . . . . No. 245

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By Mr. Drew of Boston, petition of James M. Curley relative to the taxation of personal property mortgaged, pledged or consigned. Taxation. Dec. 15, 1923.

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## The Commonwealth of Massachusetts.

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

An Act relative to the Assessment of Personal Property which has been consigned.

*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 nineteen of chapter fifty-nine of the Gen-  
2 eral Laws is hereby amended by striking out the  
3 word " or " after the word " mortgaged ", in the  
4 first line, and by adding after the word " pledged ",  
5 the words: — or consigned, — so that said section  
6 as amended shall read as follows: — *Section 19.*  
7 Personal property mortgaged, pledged or consigned  
8 shall, for the purpose of taxation, be deemed the  
9 property of the party in possession thereof on April  
10 first.

