

# HOUSE . . . . No. 420

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By Mr. Burgess of Quincy, petition of the Massachusetts Collectors and Treasurers Association that cities and towns be required to indemnify and protect collectors of taxes in the performance of their duties in certain cases. Taxation.

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## The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Thirty-Eight.

AN ACT REQUIRING MUNICIPALITIES TO INDEMNIFY AND PROTECT COLLECTORS OF TAXES IN THE PERFORMANCE OF THEIR DUTIES IN CERTAIN CASES.

*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 two of chapter sixty of the General Laws,  
2 as appearing in the Tercentenary Edition, is hereby  
3 amended by adding at the end the following new  
4 paragraph:—

5 If it appears to the mayor and city council of a city  
6 or the selectmen of a town, upon petition of the col-  
7 lector, that an action or suit has been brought against  
8 him for damages resulting from his acts as collector,  
9 wherein an attachment has been made of the property  
10 or credits of the collector, by trustee process or other-  
11 wise, or the disposition of his property has been re-  
12 stricted by injunction and that such acts were per-  
13 formed in good faith, without negligence, and in the

14 belief that he was acting in the interest of the city or  
15 town, the city solicitor or town counsel shall be re-  
16 quired by them to defend the action or suit or, in case  
17 of a town having no town counsel, an attorney shall be  
18 employed by the selectmen to defend the same, and  
19 the mayor or chairman of the board of selectmen, as  
20 soon as may be, shall execute a certificate setting forth  
21 the findings of the mayor and city council or selectmen  
22 upon such petition and shall cause such certificate to  
23 be filed in the court in which such action or suit is  
24 pending, and thereupon any such attachment shall be  
25 dissolved by operation of law and any such injunction  
26 shall be dissolved by order of the court upon motion.  
27 Upon presentation to the treasurer of a city or town  
28 by an officer qualified to serve civil process of an execu-  
29 tion or attested copy of a decree issued or made  
30 against the collector in an action or suit in which an  
31 attachment or injunction has been so dissolved, the  
32 treasurer shall pay out of any available funds in the  
33 city or town treasury the amount payable under said  
34 execution or decree.