

# HOUSE . . . . No. 1752

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## The Commonwealth of Massachusetts

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HOUSE OF REPRESENTATIVES, March 18, 1938.

The committee on Taxation, to whom were referred so much of the annual report of the Attorney General for the year ending November 30, 1937 (Pub. Doc. 12) as relates to the method of collecting poll taxes and old age assistance taxes (pages 9-12), the petition (accompanied by bill, House, No. 168) of Albert Rubin for limitation of charges and fees for collection of delinquent personal property taxes and motor vehicle excise taxes, the petition (accompanied by bill, House, No. 485) of the Massachusetts Collectors and Treasurers Association for amendment of the law relative to charges and fees in connection with collection of delinquent taxes, the petition (accompanied by bill, House, No. 681) of Philip M. Markley and Edward P. Boland that charges and fees for collection of income taxes be limited further, the petition (accompanied by bill, House, No. 685) of Frank W. Smith for legislation to facilitate collection of poll and property taxes other than taxes on real estate, the petition (accompanied by bill, House, No. 1553) of Wilfred P. Bazinet for legislation to regulate the jurisdiction of officers collecting taxes, the petition (accompanied by resolve, House, No. 1554) of Wendell P. Thore for appointment of a special commission (including members of the General Court) to study existing methods of tax collectors, constables and others concerned in the collection of taxes, and the petition (accompanied by bill, House, No. 1555) of Roland D. Sawyer relative to the

appointment, powers and fees of persons authorized to assist in the collection of taxes, report the accompanying resolve (House, No. 1752).

For the committee,

ARTHUR I. BURGESS.

[Representative MAHAN of Leominster dissenting.]

## The Commonwealth of Massachusetts

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

RESOLVE PROVIDING FOR A SURVEY AND STUDY BY A SPECIAL COMMISSION RELATIVE TO THE LAWS OF THE COMMONWEALTH RELATING TO THE COLLECTION OF TAXES.

1 *Resolved*, That a special unpaid commission, to  
2 consist of one member of the senate to be designated  
3 by the president thereof, three members of the house  
4 of representatives to be designated by the speaker  
5 thereof and three persons to be appointed by the  
6 governor, is hereby established for the purpose of  
7 making a survey and study of the laws of the com-  
8 monwealth relating to the collection of taxes, with a  
9 view to making such changes therein or additions  
10 thereto as may seem advisable for improving said  
11 laws. Said commission may expend for clerical,  
12 expert and other expenses such sums, not exceeding,  
13 in the aggregate,                      dollars, as may here-  
14 after be appropriated therefor. Said commission  
15 shall report to the general court the result of its in-  
16 vestigation, and its recommendations, if any, to-  
17 gether with drafts of legislation necessary to carry  
18 its recommendations into effect, by filing the same  
19 with the clerk of the house of representatives on or  
20 before the first Wednesday of December in the current  
21 year.

The Constitution of the United States

Article I, Section 1

All legislative Powers herein granted shall be vested in a Congress of the United States, which shall consist of a Senate and House of Representatives.

Section 1. All legislative Powers herein granted shall be vested in a Congress of the United States, which shall consist of a Senate and House of Representatives.

Section 2. The House of Representatives shall be composed of Members chosen every second Year by the People of the several States, and the Electors in each State shall have the Qualifications requisite for Electors in that State.

Section 3. The Senate shall be composed of two Senators from each State, chosen by the Legislature thereof, for a Term of six Years; and each Senator shall have the Qualifications requisite for Senators in that State.

Section 4. The Times, Places and Manner of holding the Elections of Senators and Representatives, shall be prescribed in each State by the Legislature thereof; but the Congress may at any time by Law alter or add to the Rules for the Election of Representatives.

Section 5. The Congress shall assemble at least once in every Year, and such Meeting shall begin on the first Monday in December, but they may by Law alter the Day of the Commencement of these Meetings.

Section 6. The Senators and Representatives shall receive Compensation for their Services, which shall be ascertained from Time to Time by the Congress.

Section 7. The Congress shall have Power to lay and collect Taxes, Duties, Imposts and Excises, to regulate Commerce with foreign Nations, among the several States, and with the Indian Tribes; to borrow Money on the Credit of the United States; to fix the Standard of Weights and Measures; to coin Money, to regulate the Value thereof, and to make such other Laws as shall be necessary and proper to carry out the foregoing Powers, and all other Powers vested by this Constitution in the Government of the United States.

Section 8. The Congress shall have Power to declare War, to issue Letters of Marque and Reprisal, to grant Letters of Consuetudine and Safe Conduct, to regulate the Militia, to provide for calling forth the Militia to execute the Laws of the Union, to suppress Insurrections, and to repel Invasions; to grant Letters of Marque and Reprisal, to grant Letters of Consuetudine and Safe Conduct, to regulate the Militia, to provide for calling forth the Militia to execute the Laws of the Union, to suppress Insurrections, and to repel Invasions.

Section 9. The Congress shall have Power to suspend the Habeas Corpus, when the public Safety may require it; to grant Pardons and Reprieves, except in Cases of Impeachment; to regulate the Commerce and Fisheries with foreign Nations, and the Commerce and Fisheries among the several States, and with the Indian Tribes; to regulate the Commerce and Fisheries with foreign Nations, and the Commerce and Fisheries among the several States, and with the Indian Tribes.

Section 10. No State shall enter into any Treaty, Alliance, or Confederation; grant Letters of Marque and Reprisal; or emit Privateers; nor shall they engage in any War, unless actually invaded, or in such imminent Danger as will not admit of Delay.

Section 11. The President may grant Reprieves and Pardons for Offenses against the United States, except in Cases of Impeachment.

Section 12. The Electors shall meet in one and the same Place in each State, and shall vote for President and Vice President.

Section 13. The President and Vice President shall hold their Office for a Term of four Years; and the President may be re-elected, but not for a longer Term than eight Years; and he shall not be eligible for a second Term, unless he shall have been elected to that Office for a second Term.

Section 14. The President shall have Power to fill up all Vacancies that may happen during the Term of his Office, by appointing and removing Judges of the Supreme and inferior Courts, and all other Officers, who are appointed by him, with the Advice and Consent of the Senate; and he shall have Power to grant Reprieves and Pardons for Offenses against the United States, except in Cases of Impeachment.

Section 15. The President shall have Power to nominate and to receive the Advice and Consent of the Senate to appoint and to remove Judges of the Supreme and inferior Courts, and all other Officers, who are appointed by him, with the Advice and Consent of the Senate; and he shall have Power to grant Reprieves and Pardons for Offenses against the United States, except in Cases of Impeachment.

Section 16. The President shall have Power to nominate and to receive the Advice and Consent of the Senate to appoint and to remove Judges of the Supreme and inferior Courts, and all other Officers, who are appointed by him, with the Advice and Consent of the Senate; and he shall have Power to grant Reprieves and Pardons for Offenses against the United States, except in Cases of Impeachment.