

HOUSE No. 1765

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, March 22, 1938.

The committee on Bills in the Third Reading, to whom was referred the Bill relative to exemptions from the payment of poll taxes and relative to the annual listing of residents of cities and towns (House, No. 1734), report recommending that the same be amended by the substitution of the accompanying bill (House, No. 1765).

For the committee,

A. I. ZIMON.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO EXEMPTIONS FROM THE PAYMENT OF
POLL TAXES AND RELATIVE TO THE ANNUAL LISTING OF
RESIDENTS OF CITIES AND TOWNS.

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. Section four of chapter fifty-one of
2 the General Laws is hereby amended by striking
3 out the first paragraph, as most recently amended by
4 section one of chapter one of the acts of nineteen
5 hundred and thirty-seven, and inserting in place
6 thereof the following:— Except as otherwise pro-
7 vided by law, the assessors, assistant assessors, or
8 one or more of them shall annually in January or
9 February, visit every building in their respective
10 cities and towns, and, after diligent inquiry, shall
11 make true lists containing, as nearly as they can
12 ascertain, the name, age, occupation, nationality if
13 not a citizen of the United States, and residence on
14 January first in the preceding year and in the cur-
15 rent year, of every male person twenty years of age
16 or older, residing in their respective cities and towns,
17 liable to be assessed for a poll tax; and shall also
18 make true lists containing the same facts relative to
19 every woman twenty years of age or older residing in
20 their respective cities and towns.

1 SECTION 2. Said chapter fifty-one is hereby fur-
2 ther amended by striking out section eight, as most
3 recently amended by section two of said chapter one,
4 and inserting in place thereof the following:—

5 *Section 8.* If a male resident in a city or town,
6 except in one having a listing board, on January
7 first was not assessed for a poll tax, or if a woman in
8 such a city or town was not listed under section four,
9 such person shall, in order to establish his right to be
10 assessed or listed, present to the assessors before the
11 close of registration a sworn statement that he was
12 on said day a resident of such city or town, and a
13 sworn list of his polls and estate. If the assessors
14 are satisfied that such statement is true, they shall
15 assess or list him, as the case may be, and give him a
16 certificate thereof.

1 SECTION 3. Chapter fifty-nine of the General Laws
2 is hereby amended by striking out section one, as
3 most recently amended by section one of chapter
4 two hundred and two of the acts of nineteen hun-
5 dred and thirty-six, and inserting in place thereof
6 the following:—

7 *Section 1.* In the year nineteen hundred and
8 thirty-nine and annually thereafter a poll tax of two
9 dollars shall be assessed on every male inhabitant
10 of the commonwealth above the age of twenty,
11 whether a citizen of the United States or an alien.

1 SECTION 4. Section five of said chapter fifty-nine,
2 as most recently amended by chapter one hundred
3 and thirty-two of the acts of nineteen hundred and
4 thirty-seven, is hereby further amended by insert-
5 ing after clause seventeenth the following new
6 clause:—

7 Seventeenth A, Male inhabitants of the common-
8 wealth who are seventy years of age or over, or who,
9 during the preceding calendar year, were recipients
10 of old age assistance or of aid furnished by munici-
11 palities from funds appropriated by them for the
12 relief, support, maintenance and employment of the
13 poor, shall be assessed for, but shall be exempt at
14 their request from the payment of, a poll tax.

1 SECTION 5. This act shall take effect on Decem-
2 ber thirty-first, nineteen hundred and thirty-eight.