By Mr. Cloherty of Boston, petition of John F. Collins (mayor of Boston) and Peter J. Cloherty that provision be made for the distribution to counties of the proceeds of the excise on deeds, instruments and writings. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Sixty-Two.

AN ACT PROVIDING FOR THE DISTRIBUTION TO THE SEVERAL COUNTIES OF THE EXCISE ON DEEDS, INSTRUMENTS AND WRITINGS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1   Chapter 64D of the General Laws is hereby amended by
2 striking out section 10, as appearing in section 1 of chapter 710
3 of the acts of 1951, and inserting in place thereof the following
4 section: —
5   *Section 10.* In January of the year nineteen hundred and
6 sixty-three, and of each year thereafter, the register of deeds in
7 each county shall certify to the commissioner the aggregate
8 amount of taxes paid under this chapter for deeds, instruments
9 and writings received by him during the preceding year for
10 record or registration. Not later than the last day of March in
11 each such year, the commissioner, upon the basis of such certifi-
12 cates and of such audit thereof as he may elect to make, and
13 after deducting a sum sufficient to reimburse the commonwealth
14 for the expenses incurred in the collection and distribution of
15 such taxes and for such of said taxes as have been refunded,
16 shall deliver to the state treasurer a statement of the net amount
17 paid under this chapter for deeds, instruments and writings re-
18 ceived by each register of deeds for record or registration during
19 the preceding year; and not later than the tenth day of April
20 in each such year, the state treasurer shall pay into the treasury
21 of each county the net amount so stated as paid for deeds, in-
22 struments and writings received by the register of deeds for such
23 county.