

The Commonwealth of Massachusetts

SPECIAL REPORT

OF THE

STATE TAX COMMISSION

RELATIVE TO

PROVIDING FOR ADDITIONAL REMEDIES FOR THE
COLLECTION OF THE EXCISE UPON CHARGES
FOR MEALS

UNDER CHAPTER 48 OF THE RESOLVES OF 1961

MARCH, 1962

THE UNIVERSITY OF CHICAGO

ANNUAL REPORT

STATE TAX COMMISSION

REPORT FOR FISCAL YEAR 1917
COMMISSION OF THE STATE TAX BOARD
FOR 1917

CHICAGO, ILL., 1917

Printed by

The Commonwealth of Massachusetts

RESOLVE OF AUTHORIZATION.

CHAPTER 48.

RESOLVE PROVIDING FOR AN INVESTIGATION AND STUDY BY THE STATE TAX COMMISSION RELATIVE TO PROVIDING FOR ADDITIONAL REMEDIES FOR THE COLLECTION OF THE EXCISE UPON CHARGES FOR MEALS.

Resolved, That the state tax commission is hereby authorized and directed to make an investigation and study of the subject matter of current house document numbered 119, relative to providing for additional remedies for the collection of the excise upon charges for meals. Said commission shall report to the general court the results of its investigation and study, and its recommendations, if any, together with drafts of legislation necessary to carry its recommendations into effect, by filing the same with the clerk of the house of representatives on or before the fourth Wednesday of January, nineteen hundred and sixty-two.

Approved March 29, 1961.

THE COMMUNICATIONS OF THE UNITED STATES

OFFICE OF THE ATTORNEY GENERAL

The following is a list of the communications received from the several States and Territories during the year ending June 30, 1887. The communications are arranged in the order in which they were received, and are numbered in accordance with the system adopted in the report of the Attorney General for the year ending June 30, 1886.

The Commonwealth of Massachusetts

STATE HOUSE,
BOSTON 33, MASSACHUSETTS.

To the Honorable Senate and House of Representatives.

In compliance with the directive contained in chapter 48 of the Resolves of 1961, the State Tax Commission has reconsidered its own recommendation contained in House, No. 119 of 1961 relative to providing additional remedies for the collection of the excise upon charges for meals.

The remedies for the collection of unpaid meals taxes under the provisions of section 6 of chapter 64B of the General Laws are presently the same as those made available by the provisions of chapters 62 and 63 of the General Laws for the collection of the personal income tax and the corporation excise. These remedies are as follows: (1) As to taxes owned by individuals, seizure of property, of person, and action of contract; (2) As to taxes owned by corporations, seizure of property, action of contract, and information in equity to enjoin the continuance of the corporate business. To these remedies, the State Tax Commission in the subject proposal recommended the addition of that of collection by way of imposition of a lien to arise after fourteen days after demand for payment for a past due tax, and to continue in effect for not more than six years. Such lien would have been effective as against subsequent owners of the defaulting taxpayer's property only if notice of it had been filed with the appropriate town or city clerk or Secretary of State as to personal property and with the appropriate Registry of Deeds as to real estate. The addition of this collection remedy would have permitted the Department to guarantee the collection of unpaid meals taxes without resort to the drastic measures of seizing property or enjoining the conduct of business on one hand, or of following the less effective remedy of bringing an action of contract.

The State Tax Commission is still of the opinion that legislation of this nature is desirable. However, it has been pointed out to us that the legislation, as submitted, could have certain adverse effects on normal business and financial transactions and therefore on the

economy of the Commonwealth. Therefore, the Commission respectfully requests additional time to study this matter, to discuss it with all interested parties, and to submit a new draft of legislation at some future date in the annual recommendations of the Commission required to be filed under the provisions of section 4 of chapter 14 of the General Laws.

Respectfully submitted,

STATE TAX COMMISSION.

GUY J. RIZZOTTO.

Chairman.

EDWARD C. WILSON.

STEPHEN S. HIGGINS.



