

# HOUSE . . . . . No. 142.

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HOUSE OF REPRESENTATIVES, Jan. 15, 1900.

[Introduced on leave by Mr. Donahue of Fall River. Taxation.]

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## Commonwealth of Massachusetts.

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In the Year One Thousand Nine Hundred.

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### AN ACT

#### Relative to the Assessment of Poll Taxes.

*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 twenty of chapter five  
2 hundred and forty-eight of the acts of the year  
3 eighteen hundred and ninety-eight is hereby  
4 amended in the first paragraph thereof by insert-  
5 ing after the word "assessors" in the fourth and  
6 seventeenth lines the words: — or their chief clerk  
7 or secretary, — so that as amended the paragraph  
8 will read as follows: —

9 Section 20. If a male person resident in a city  
10 or town on the first day of May was not assessed  
11 for a poll tax, he shall, in order to establish his

12 right to assessment, present to the assessors, or  
13 their chief clerk or secretary, a statement, under  
14 oath, that he was on said day a resident of such  
15 city or town and liable to pay a poll tax therein,  
16 and also a list, under oath, of his polls and estate;  
17 and shall also produce before the assessors, or  
18 their chief clerk or secretary, two witnesses, who  
19 shall testify, under oath, that they are registered  
20 voters of the ward or town in which such person  
21 desires to be registered, and that the statement  
22 of the applicant is true.

1 SECTION 2. Section twenty-one of said chap-  
2 ter five hundred and forty-eight is hereby amended  
3 in the first paragraph thereof by inserting after  
4 the word "assessors," in line one, the words:—  
5 or their chief clerk or secretary,— so that as  
6 amended the paragraph will read as follows:—  
7 *Section 21.* The assessors, or their chief clerk  
8 or secretary, shall enter the name and residence  
9 of each person thus assessed or certified, in a  
10 book provided for that purpose, and opposite to  
11 each name the names, occupations and residences  
12 of the persons who have testified as above pro-  
13 vided.