

HOUSE No. 897.

[Bill accompanying the petition of Courtenay Guild for legislation relative to the taxation of certain foreign corporations and non-residents. Taxation. February 4.]

Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Two.

AN ACT

Relative to the Taxation of Certain Personal Property of
Foreign Corporations and Non-residents.

*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-seven of chapter twelve
2 of the Revised Laws is amended by adding at the end
3 thereof the following: — every corporation not of a class
4 for the taxation of which there are special provisions of
5 law, carrying on business in one or more cities or towns
6 of this Commonwealth, and not organized under the laws
7 thereof, and any person not residing in this Common-
8 wealth carrying on business in one or more cities and
9 towns herein, shall be taxed in the place where the
10 business is carried on for all personal property employed
11 in the business in such place.

1 SECTION 2. This act shall take effect upon its passage.

