

HOUSE No. 947.

[Bill accompanying the petition of Richard J. Field and another for legislation to provide for the taxation of corporations engaged in furnishing sleeping and dining accommodations on railroads. Taxation. Feb. 4]

Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Three.

AN ACT

To provide for the Taxation of Corporations engaged in furnishing Sleeping and Dining Accommodations on Railroads.

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

1 The tax commissioner shall impose annually
2 upon every corporation engaged in the business
3 of providing sleeping or dining accommodations
4 upon trains or cars running in or out of the Com-
5 monwealth, in addition to taxes already provided
6 by law, a tax of two and one-half per centum on
7 the gross receipts from all passenger travel
8 originating in or ending in the state.

