

# HOUSE . . . . . No. 956.

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Bill accompanying the petition of James C. Smith for legislation to provide for the taxation of corporations engaged in furnishing sleeping and dining accommodations on railroads. Taxation. February 3.

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## Commonwealth of Massachusetts.

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In the Year One Thousand Nine Hundred and Four.

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

