

# HOUSE . . . . . No. 1031.

---

---

Bill accompanying the petition of Thomas L. Davis for legislation to require persons, corporations and associations engaged in public service to pay excise taxes. Taxation. February 4.

---

---

## Commonwealth of Massachusetts.

---

In the Year One Thousand Nine Hundred and Four.

---

### AN ACT

To provide that Public Service Corporations shall pay an Excise Tax.

*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. Every corporation, association,  
2 partnership or person engaged in supplying to  
3 the state, or to any county, city or town therein,  
4 or to people of the state or of any county, city or  
5 town therein, water, steam, heat, light, power,  
6 gas, electric light, or a telegraph or telephone  
7 service, if such corporation, association, partner-  
8 ship or person uses any public way, or any part  
9 thereof, or the ground beneath such way, or

10 maintains wires, poles or other structures or  
11 things above or across such way shall, as a condi-  
12 tion precedent to use such, pay annually, on the  
13 first day of November, an excise tax amounting  
14 to one per centum of his or their gross receipts  
15 of business done in Massachusetts, if his or their  
16 dividends aggregate six per centum; and one-half  
17 of one per centum additional upon the gross  
18 receipts of business done by him or them in  
19 Massachusetts for every per centum of the total  
20 annual dividends paid in excess of six per centum.

1 SECTION 2. Of the said sums, twenty-five per  
2 centum shall be paid into the treasury of the  
3 Commonwealth, and the remaining seventy-five  
4 per centum shall be paid into the treasuries of the  
5 cities and towns, respectively, in which the cor-  
6 porations or persons aforesaid conduct their  
7 business. The part paid to each of such cities  
8 and towns shall bear the same proportion to the  
9 said seventy-five per centum which the amount  
10 of income collected by such corporation or person  
11 in that city or town bears to the total income  
12 collected by such corporation or person from all  
13 the cities and towns.

1 SECTION 3. The aforesaid excise tax shall be  
2 in addition to any tax or excise now imposed by  
3 the Commonwealth.

1 SECTION 4. This act shall not apply to any  
2 municipal corporation.

1 SECTION 5. So much of any act as is inconsist-  
2 ent herewith is hereby repealed.

1 SECTION 6. This act shall take effect upon its  
2 passage.

