

HOUSE No. 763.

Bill accompanying the petition of Charles D. B. Fisk for legislation to reduce the expenses and burden of collecting taxes. Taxation. January 25.

Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Five.

AN ACT

Relative to the Powers of Collectors of 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 The tax collector for a city or town, in addition to the
2 other powers given him for the collection of taxes, may
3 at any time after the first day of November sell his claim
4 on the bill for any tax to any person offering to take the
5 same and charge less than ten per cent. thereon until paid ;
6 and on filing a certificate that he has made such sale, stat-
7 ing the amount and interest to be paid, the purchaser
8 shall be subrogated to all the rights and powers of the
9 collector to collect such claim or bill.

