

# SENATE . . . . . No. 195.

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To accompany the petition of Christopher J. Fay and another for an amendment of the law relative to the collection of taxes. Taxation.

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## Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Five.

### AN ACT

#### Relative to the Collection 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 SECTION 1. Section thirteen of chapter thirteen  
2 of the Revised Laws is amended so that it shall  
3 read: — “For an arrest, *fifty cents*,” — and each  
4 item is reduced one-half to the end.

1 SECTION 2. Section fifty-eight of said chapter  
2 is amended so that the fourth line thereof shall  
3 read “*five years*” instead of “two years;” the  
4 seventh line thereof shall read “*five per cent.*”  
5 instead of “ten per cent.,” the ninth line thereof  
6 shall be changed by inserting between the word

7 "assigns" and the word "the" the following:—  
8 "*or by depositing with the treasurer of the place*  
9 *in which the estate is situated the amount which*  
10 *he would be required to pay to the purchaser;*"  
11 by changing "ten per cent." to "*five per cent.;*"  
12 by striking out all after the word "paid," in the  
13 eleventh line, down to and including the first  
14 word "the" in the twelfth line, and by changing  
15 the word "two" to "*five*" in the sixteenth line.