

HOUSE No. 858.

Bill accompanying the petition of George L. Barnes for legislation relative to the rate and assessment of taxes on personal property. Taxation. January 23.

Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Seven.

AN ACT

To provide for a Uniform Rate of Taxation on Personal Property.

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. All taxes assessed upon personal prop-
2 erty by the board of assessors in any city or town of
3 this Commonwealth, shall be assessed at the rate at which
4 corporation taxes were assessed by the Commonwealth
5 for the year next preceding the year of such assess-
6 ment, and any personal tax assessed at any other rate
7 than is herein provided for is hereby declared to be
8 null and void.

1 SECTION 2. All acts or parts of acts inconsistent with
2 this act are hereby repealed.

1 SECTION 3. This act shall take effect upon its passage.

