

HOUSE No. 1590

Bill accompanying the petition of Charles H. Morrill for legislation to increase the penalty for failure to file tax returns. Taxation. January 19.

The Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Twelve.

AN ACT

To increase the Penalty for Failure to file Tax Returns.

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. Any person, firm or corporation owning
2 taxable property which fails to bring in to the assessors
3 of a city or town a true list of his personal estate not
4 exempt from taxation, as required by section forty-one,
5 Part I, chapter four hundred and ninety of the acts of
6 nineteen hundred and nine, shall be punished by a fine
7 of not less than ten dollars nor more than five thousand
8 dollars for each offence, on the complaint of the tax
9 commissioner or the board of assessors of the city or
10 town to which such list is required to be brought in.

1 SECTION 2. The law shall not apply to persons and
2 corporations who are required by said section to bring
3 in true lists of all real and personal estate held by them,
4 respectfully, for literary, temperance, benevolent, chari-
5 table or scientific purposes.

