

# HOUSE . . . . No. 271

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Bill accompanying the recommendations of the Tax Commissioner  
(House, No. 270). Taxation. January 3.

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## The Commonwealth of Massachusetts.

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In the Year One Thousand Nine Hundred and Thirteen.

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### AN ACT

Relative to the Taxation of Poles and Wires of Street Rail-  
way Companies.

*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. Poles and wires thereon of a street rail-  
2 way company, erected upon any private right of way  
3 which is not owned by such street railway company, shall  
4 be taxed to the street railway company to which they  
5 belong by the city or town in which they are located.

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

