
By Mr. Kenneally, a petition of George V. Kenneally, Jr., for legislation to provide reimbursement to cities and towns for county taxes assessed or for county expenses included in municipal budgets. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Sixty-Nine.

AN ACT TO PROVIDE REIMBURSEMENT TO CITIES AND TOWNS FOR COUNTY TAXES ASSESSED OR FOR COUNTY EXPENSES INCLUDED IN MUNICIPAL BUDGETS.

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 18A of chapter 58 of the General Laws, as inserted
2 by section 30 of chapter 14 of the acts of 1966, is hereby
3 amended by inserting after paragraph (3) of subsection (a)
4 the following new paragraph: —

5 (3a) On or before March twentieth, June twentieth, Septem-
6 ber twentieth and December twentieth, to each city and town
7 other than Boston, Chelsea, Revere, Winthrop and Nantucket
8 one-quarter of the amount of county tax determined under
9 section thirty-five and assessed upon such city or town under
10 section thirty-one of said chapter thirty-five; provided, how-
11 ever, that in the event the county tax for any county has not
12 been determined on any such date, the state tax commission
13 shall estimate the amount of the county tax for the year and
14 shall certify and estimated county tax assessment for each
15 city or town to the state treasurer who shall base the required
16 payment on such estimate; and provided, further, however,
17 that any payments made to any city or town in accordance
18 with this paragraph after the actual tax has been determined
19 in accordance with said section thirty of said chapter thirty-
20 five shall, upon further certification by the state tax commis-
21 sion, be adjusted to reflect the total tax so determined. With
22 respect to Boston and Nantucket, the state treasurer shall an-
23 nually on or before March twentieth, June twentieth, Septem-

24 ber twentieth, and December twentieth, pay to Boston and
25 Nantucket one quarter of the amount determined by the di-
26 rector of accounts and certified to the state tax commission to
27 be equivalent to the total expenditures lawfully incurred for
28 the expenses, including capital outlays, of Suffolk County and
29 Nantucket County respectively, which is to be met from taxa-
30 tion in the calendar year, including county debt requirements,
31 pensions and annuities, after deducting therefrom all receipts
32 from the commonwealth or any other sources, except loans,
33 applicable to said counties; provided, however, that in the
34 event the director of accounts has not determined such amount
35 on any such date, the state tax commission shall estimate the
36 said amount and shall certify such estimate to the state treas-
37 urer who shall base the required payment on such estimate;
38 and provided, further, however, that any payments made to
39 Boston or Nantucket in accordance with this paragraph after
40 the director of accounts has determined and certified the
41 actual equivalent amount shall, upon further certification of
42 the state tax commission be adjusted to reflect the actual
43 amount.