

HOUSE No. 3600

By Mr. Businger of Brookline, petition of John A. Businger for legislation to establish the use of equalized valuations in the apportionment of state and county taxes. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-Four.

AN ACT TO ESTABLISH THE USE OF EQUALIZED VALUATIONS IN THE APPORTIONMENT OF STATE AND COUNTY 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 10C of chapter 58 of the General Laws,
2 as inserted by section 43 of chapter 14 of the acts of 1966, is
3 hereby amended by striking out the last sentence and inserting in
4 place thereof the following new sentences: — The commission
5 shall report its final equalization and apportionment to the
6 general court, on or before December thirty-first. The equalized
7 valuations and apportionments so established shall be the basis
8 for all state, county or district assessments, distributions, and
9 appropriated grants and reimbursements, in the ensuing biennium
10 and until another equalization and apportionment has been
11 established.

1 SECTION 2. Subsection (b) of section 18A of chapter 58 of
2 the General Laws, as most recently amended by chapter 1005 of
3 the acts of 1971, is hereby further amended by striking out
4 paragraph (5) and inserting in place thereof the following new
5 paragraph: —

6 (5) From time to time as determined by the commission, the
7 balance, if any, after providing for the payments required by
8 paragraphs (1), (2), (3) and (4) of this subsection, in the propor-
9 tion to the valuations last reported by the commission to the
10 general court under the provisions of section 10C to serve as the

11 basis for the apportionment of state and county taxes; but not
12 less than approximately ten per cent thereof on or before March
13 thirty-first, fifty per cent thereof on or before June thirtieth, ten
14 per cent thereof on or before September thirtieth and the
15 balance of forty per cent thereof on or before December thirty-
16 first.

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