

SENATE No. 1246

By Mr. Timilty, a petition (accompanied by bill, Senate, No. 1246) of Joseph F. Timilty for legislation to permit cities and towns to levy a payroll tax on employees based on the salaries or wages of their employees. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PERMITTING CITIES AND TOWNS TO LEVY A PAYROLL TAX ON EMPLOYERS BASED ON THE SALARIES OR WAGES OF THEIR EMPLOYEES.

Be it enacted by the Senate and House of Representatives in General Court assembled and by the authority of the same, as follows:

1 Any town may by by-law adopted at an annual town meet-
2 ing, any city having a Plan D or Plan E charter may by ordi-
3 nance adopted in accordance with the provisions of its charter,
4 and any other city may by ordinance approved by its mayor
5 levy an employer's tax upon all employers having a place of
6 business in said town or city based upon the salaries or wages
7 paid by each employer to his employees. Said tax shall not
8 exceed two per cent of such salaries or wages and shall be de-
9 ducted and collected by each employer and paid over to the
10 taxing municipality in accordance with the procedural regu-
11 lations established by said municipality.

