

HOUSE No. 3404

By Mr. Melia of Boston (by request), petition of Donald E. Feener that cities and towns be authorized to impose a commuter and payroll tax. Taxation.

The Commonwealth of Massachusetts

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

AN ACT AUTHORIZING A COMMUTER AND PAYROLL TAX TO BE COLLECTED BY CITIES AND TOWNS.

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

1 Chapter 62 of the General Laws is hereby amended by
2 inserting after section 6 the following section:—

3 *Section 6A.* There shall be an additional one per cent tax on
4 all taxable income earned in any city or town by any person who
5 is a non-resident of said city or town. Said tax shall, if approved
6 by the mayor and city council or aldermen in cities or by the
7 board of selectmen and a town meeting in towns, be collected by
8 the city or town in which the income is earned. If the person
9 whose income is so taxed resides in a different city or town in
10 this commonwealth, then one-half of the tax shall be returned to
11 the city or town in which that person resides.

12 Said tax shall be paid annually on the day due for the state
13 income tax to the city in which the income is earned. The
14 commissioner of the department of corporations and taxation
15 shall prescribe rules and regulations for the uniform collection
16 of this tax.

