

HOUSE No. 480.

[Bill accompanying the petition of Horatio E. Curtis. Taxation.]

Commonwealth of Massachusetts.

In the Year One Thousand Eight Hundred and Ninety-eight.

AN ACT

To provide for the Equalization of Tax Burdens.

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. That portion of the tax collected
2 by the treasurer of the Commonwealth from cor-
3 porations, and which, under the provisions of sec-
4 tions fifty-seven and fifty-eight of chapter thirteen
5 of the Public Statutes has heretofore been cred-
6 ited and paid to the several cities and towns in
7 which shareholders of such corporations reside,
8 shall, after this act takes effect, be retained by the
9 treasurer of the Commonwealth and shall be used
10 for the general purposes of the Commonwealth in
11 the same manner as other revenues of the Com-
12 monwealth, not specifically appropriated, are used.

1 SECTION 2. Section five of chapter one fifty-
2 three of the acts of the year eighteen hundred
3 and ninety-seven is hereby amended by inserting
4 after the word "county" in the eighth line the
5 words,— and to the state library,— so as to read
6 as follows:—

7 "*Section 5.* The county treasurer of each
8 county, except Suffolk, shall cause the report of
9 the county commissioners to be published and
10 bound up with his own report in a form suitable
11 for distribution, in sufficient numbers to furnish a
12 copy for every three hundred inhabitants of the
13 county, and shall send a copy to the controller of
14 county accounts and to the mayor of each city
15 and the selectmen of each town in the county, and
16 to the state library, and shall cause other copies
17 to be transmitted in proper proportions to the
18 clerk of each city and town in the county for the
19 use of the inhabitants of such city and town."

1 SECTION 3. Section seven of said chapter one
2 hundred and fifty-three is hereby amended by
3 striking out in the second line the words "Suffolk
4 county" and inserting in place thereof the words,
5 — the counties of Suffolk and Nantucket,— and
6 by inserting after the word "appropriation" in
7 the third line of the said section the words,— and
8 shall be paid out of the treasury of the Common-
9 wealth to the treasurers of the several counties,
10 not later than the thirtieth day of November
11 next following such appropriation, so as to read
12 as follows:—

13 “*Section 7.* The expenditure of money by the
14 several counties, except the counties of Suffolk
15 and Nantucket, shall be authorized by the general
16 court by appropriation, and shall be paid out of
17 the treasury of the Commonwealth to the treas-
18 urers of the several counties, not later than the
19 thirtieth day of November next following such
20 appropriation. Appropriations authorizing such
21 expenditures shall be of two kinds, — annual and
22 special. There shall be a separate appropriation
23 for each head of expenditure as prescribed by the
24 controller of county accounts. At the closing of
25 the county treasurer’s books on the tenth day of
26 January in each year the balance, if any, to the
27 credit of each annual appropriation shall lapse and
28 become a part of the general unappropriated bal-
29 ance in the county treasury; but no special appro-
30 priation shall lapse until the work for which it
31 was made is completed, the bills paid, and the
32 account closed.

1 SECTION 4. No county taxes shall hereafter
2 be levied by the county commissioners of any
3 county.

1 SECTION 5. Section thirteen of said chapter
2 one hundred and fifty-three is hereby amended
3 by inserting at the end thereof the words, — ex-
4 cept that no taxes shall hereafter be levied for
5 county purposes in said counties, but there shall
6 be paid from the treasury of the Commonwealth
7 to the treasurer of the city of Boston, not later

8 than the thirtieth day of November in the year
9 eighteen hundred and ninety-eight, an amount
10 equivalent to the average amount heretofore raised
11 by taxation for expenditures for county purposes
12 of the county of Suffolk in the years eighteen
13 hundred and ninety-five, eighteen hundred and
14 ninety-six and eighteen hundred and ninety-
15 seven, and to the treasurer of the town of Nan-
16 tucket an amount equivalent to the average
17 amount heretofore raised by taxation for expen-
18 ditures for county purposes for the county of
19 Nantucket in said last named three years; and
20 not later than the thirtieth day of November in
21 each and every year thereafter, there shall be
22 paid from the treasury of the Commonwealth to
23 the treasurer of the city of Boston, and to the
24 treasurer of the town of Nantucket, respectively,
25 an amount equivalent to the average expendi-
26 tures for the county of Suffolk and for the county
27 of Nantucket, respectively, during each period of
28 three years next preceding,—so as to read as
29 follows:—

30 “*Section 13.* Nothing in this act shall be con-
31 strued to affect in any way the special provisions
32 of law applying to the counties of Suffolk and
33 Nantucket, except that no taxes shall hereafter be
34 levied for county purposes in said counties, but
35 there shall be paid from the treasury of the Com-
36 monwealth to the treasurer of the city of Boston,
37 not later than the thirtieth day of November in the
38 year eighteen hundred and ninety-eight, an amount
39 equivalent to the average amount for expendi-
40 tures for county purposes of the county of Suffolk

41 in the years eighteen hundred and ninety-five,
42 eighteen hundred and ninety-six and eighteen
43 hundred and ninety-seven, and to the treasurer
44 of the town of Nantucket an amount equivalent
45 to the average amount heretofore raised by taxa-
46 tion for expenditures for county purposes for the
47 county of Nantucket in said last named three
48 years; and not later than the thirtieth day of
49 November in each and every year thereafter,
50 there shall be paid from the treasury of the Com-
51 monwealth to the treasurer of the city of Boston
52 and the treasurer of the town of Nantucket,
53 respectively, an amount equivalent to the average
54 expenditures for the county of Suffolk and for
55 the county of Nantucket, respectively, during
56 each period of three years next preceding.”

1 SECTION 6. The treasurer of each county shall
2 pay to the treasurer of the Commonwealth on the
3 thirty-first day of December in each calendar year
4 all moneys received by said county treasurer for
5 county purposes from any source other than from
6 the appropriations herein provided for.

1 SECTION 7. Section fifty-eight of chapter thir-
2 teen of the Public Statutes and so much of sec-
3 tion fifty-seven of said chapter as is inconsistent
4 with the provisions of this act, and section
5 eight of chapter one hundred fifty-three of the
6 acts of the year eighteen hundred and ninety-
7 seven, are hereby repealed.

1 SECTION 8. This act shall take effect upon its
2 passage.

