

SENATE....No. 103.

Commonwealth of Massachusetts.

IN SENATE, March 19th, 1847.

Ordered, That the Committee on the Treasury inquire whether further provisions of law may not be necessary to insure payments of auction duties into the treasury, by auctioneers.

CHAS. CALHOUN, *Clerk.*

Commonwealth of Massachusetts.

IN SENATE, April 17, 1847.

The Committee on the Treasury, to which was committed an order passed March 19, 1847, instructing them to inquire whether further provisions of law may not be necessary to insure payment of auction duties into the treasury, by auctioneers, report the accompanying Bill.

J. C. GRAY, *Chairman.*

Commonwealth of Massachusetts.

In the Year One Thousand Eight Hundred and Forty-
Seven.

AN ACT

In relation to the Returns of Auctioneers, and the Pay-
ment of Auction Duties.

*BE it enacted by the Senate and House of Representa-
tives, in General Court assembled, and by the authority of
the same, as follows :*

1 SECT. 1. Every auctioneer shall duly render to
2 the Treasurer a true and particular account of all
3 sales and transactions at auction subject to taxation,
4 made by him or under his authority, and shall pay a
5 tax thereon according to the provisions of the ninth
6 chapter of the Revised Statutes ; or, in case any li-
7 censed auctioneer shall have made or authorized no
8 such sales, for one year previous to the first day of
9 December, in any year, he shall certify that fact in
10 writing to the Treasurer, and shall make oath to the
11 truth of such certificate in the manner provided in

12 the thirteenth section of the said chapter ; and such
13 oath shall be certified and indorsed in conformity
14 with the provisions of said section.

1 SECT. 2. Any auctioneer who shall fail to comply
2 with the provisions of this act, or of the ninth chap-
3 ter of the Revised Statutes, shall be subject to a fine
4 not exceeding ten dollars, and shall forfeit his com-
5 pensation of four per cent. of any tax accruing on
6 any sales made or authorized by him, and shall pay
7 interest on such tax, at the rate of two per cent. per
8 month, instead of the interest now prescribed in
9 such case by said chapter.

1 SECT. 3. All acts or parts of acts inconsistent
2 with this act are hereby repealed.