

SENATE....No. 98.

Commonwealth of Massachusetts.

IN SENATE, March 18, 1861.

The Committee on the Judiciary, to whom was committed the Order of February 25, concerning the assessment of taxes, have considered the same, and report the accompanying Bill.

E. F. STONE, *Chairman.*

Commonwealth of Massachusetts.

In the Year One Thousand Eight Hundred and Sixty-One.

AN ACT

Concerning the Assessment of 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 The twelfth section of chapter eleventh of the Gen-
2 eral Statutes shall be so construed that all machinery
3 employed in any branch of manufactures shall be
4 assessed where such machinery is situated, whether it
5 be in this State, or elsewhere.