

# HOUSE...No. 10.

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## Commonwealth of Massachusetts.

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HOUSE OF REPRESENTATIVES, Jan. 8, 1844.

*Ordered*, That Messrs. JOSSELYN, of Hanover,  
MEANS, of Boston,  
DARLING, of Sutton,  
SANDFORD, of Taunton, and  
BRADFORD, of Plympton,

be a Committee to take into consideration the expediency of altering, or amending an act entitled an act for the more equal assessment of taxes, passed March 24th, 1843, so as to include Institutions for Savings.

CHA'S W. STOREY, Jr. *Clerk.*

HOUSE OF REPRESENTATIVES, Jan. 20, 1844.

The Special Committee, to whom was referred an Order of January 8th, 1844, to take into consideration the expediency of altering or amending an act entitled an act for the more equal Assessment of Taxes, respectfully report the accompanying Bill.

OREN JOSSELYN, *Chairman.*

## Commonwealth of Massachusetts.

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

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### AN ACT

In addition to An Act entitled An Act for the more equal 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    **SECT. 1.** That it shall be the duty of the presidents  
2 of the several institutions for savings, or other officer,  
3 or officers of said institutions, having the superintend-  
4 ence thereof in this Commonwealth, annually, between  
5 the first and tenth of May, to make return in person  
6 or by mail to the assessors of every city or town in  
7 this Commonwealth, in which any depositor in such  
8 institution may reside, together with the amount de-  
9 posited by each.

1    **SECT. 2.** If any president, or, other officer or offi-  
2 cers mentioned in the first section of this act, shall

3 refuse or neglect to make such return, or shall wilfully  
4 falsify such return, shall forfeit the sum of fifty dollars  
5 for every such offence, to the use of the city or town  
6 in which any depositor may reside, to be recovered by  
7 the treasurer of such city or town in any court of com-  
8 petent jurisdiction.

1     SECT. 3. If any depositor shall fraudulently trans-  
2 fer any certificate, or other evidence of deposit in any  
3 of the institutions for savings, for the purpose of avoid-  
4 ing taxation, he, or they, shall forfeit one-half the  
5 amount deposited, to be recovered by any court of  
6 competent jurisdiction, by the treasurer of the city or  
7 town, the other half for the use of the person or per-  
8 sons furnishing the necessary evidence in the case.