

HOUSE.....No. 203.

[Substituted for Report leave to withdraw.]

Commonwealth of Massachusetts.

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

AN ACT

In addition to the several acts for the more equal assess-
ment of Taxes.

*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. Any person who is or may be a share-
2 holder in any corporation in this Commonwealth,
3 which is required by law to make returns to the

4 assessors of any town in which such person resides,
5 who shall make any false statement or representation
6 to any such corporation, or to any officer thereof,
7 directly or indirectly, as to his name or residence, or
8 who shall in any way or manner, directly or indirectly,
9 make such representations in regard to his actual
10 name or residence, or shall give any false or fictitious
11 name or residence as to any other person in whose
12 name stock may be entered, thereby tending to pre-
13 vent such corporation, or any officer thereof, from
14 making true returns, as required by the several acts
15 to which this is in addition, shall forfeit not less than
16 fifty, nor more than five hundred dollars, one-fourth
17 to the use of the person complaining or prosecuting
18 therefor, and three-fourths to the use of the town or
19 city in which such stockholder is taxable, to be re-
20 covered in any court competent to try the same.

1 SECT. 2. Any stockholder, as aforesaid, whose
2 actual name or residence, by means of the fraud or
3 misrepresentations provided against in the first section
4 is unknown, or by which means any fictitious name
5 or false residence is entered on the records or books of
6 any such corporation, tending to cause false or fraud-
7 ulent returns from any such corporation, or any
8 officer thereof, who shall fail to inform such corpora-
9 tion within twenty days after the passage of this act,
10 of the actual name and residence of any such share-
11 holder, shall be subject to the same penalty, to be
12 recovered and applied in the same manner as provided
13 in the first section hereof.

1 SECT. 3. It shall be the duty of all corporations,

2 now or hereafter required to make returns to assessors,
3 to register on their books the names and residence of
4 all shareholders therein, subject to the like penalties
5 for failing so to do, as for making false returns.

1 SECT. 4. It shall be the duty of every corporation
2 now required by law to make returns, as aforesaid, to
3 make additional returns to the assessors of any town
4 or city in which any person may be found to be a
5 resident in consequence of any information elicited by
6 the first and second sections of this act, within thirty
7 days from and after its passage, and any such corpo-
8 ration, or any officer thereof, failing to make such
9 additional return, shall be subject to the same penalty
10 as is now provided for failing to make returns as
11 aforesaid.

1 SECT. 5. This act shall take effect from and after
2 its passage.

