

may expend from sums heretofore appropriated from the Highway Fund for said department such amounts as may be necessary for the aforesaid purposes. Said department shall report to the general court a statement of its estimate of the cost of the laying out and construction of said proposed highway, together with drafts of any legislation necessary to provide therefor, by filing the same with the clerk of the senate on or before the first Wednesday of December in the current year, and shall, at the same time, file a copy thereof with the budget commissioner.

*Approved June 24, 1936.*

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RESOLVE PROVIDING FOR AN INVESTIGATION AND STUDY BY AN UNPAID SPECIAL COMMISSION RELATIVE TO THE PROBLEMS OF TAXATION AND OF PUBLIC EXPENDITURES. *Chap. 72*

*Resolved,* That an unpaid special commission, hereinafter called the commission, consisting of three persons to be appointed by the president of the senate, two of whom shall be members of the senate, six persons to be appointed by the speaker of the house of representatives, five of whom shall be members of said house, and five persons to be appointed by the governor, shall investigate and study the entire subject of state, county and local taxation and the inseparably related subjects of state, county and local expenditures. All appointees hereunder other than members of the general court shall be recognized authorities on taxation or on governmental administration and expenditure, or shall represent the real estate or business interests of the commonwealth.

If all of said appointments shall not have been made at the expiration of a period of fourteen days after the date of prorogation of the current session of the general court the commission shall consist of such members as shall then have been appointed as aforesaid.

The studies of the commission shall be directed toward recommending a system of taxation which shall reasonably distribute the tax burden as widely and evenly as possible, thereby relieving those present sources of revenue, particularly real estate, which now bear a disproportionate part of the whole tax burden of the commonwealth; and which shall produce a workable, practicable and equitable system of taxation for the commonwealth and its political subdivisions, to the end that the financial needs of all may be adequately provided for in a just manner.

The powers and duties of the commission shall include the following, as well as those previously set forth: (a) to make a thorough survey, examination and study of the tax laws of this and other states and of the subject of taxation in general, for the purpose of determining whether or not the present taxing system of the commonwealth is efficient and adapted to the social and economic conditions now prevailing,

and of determining what, if any, amendments, revisions and changes in the constitution, tax laws and taxing systems should be made; and (b) to examine the methods of apportioning revenues collected by the commonwealth to the localities thereof and of granting state aid to such localities, for the purpose of determining which are best suited to existing conditions.

The commission shall also investigate and study the general subject of public expenditures, considering possible economies consistent with efficiency in the collection and expenditure of moneys, to the extent that they bear on state or local taxation problems, including such expenditures by counties, cities, towns and districts as are required or encouraged by the commonwealth; and shall consider ways and means for curtailing, limiting and reducing such expenditures, and also the advisability of repealing or modifying any existing legislation which necessitates or encourages the making of public expenditures unwisely or beyond the reasonable means of the public in view of existing conditions, and generally to investigate and study the entire problem of public expenditures with a view of alleviating the burden thereof.

The commission shall study the subject matter of such portions of the governor's address, printed as current senate document numbered one, as relate to the tax problem and the expenditure problem.

The studies of the commission may include the subjects of tax limitations, scientific and uniform accounting and budgeting and control thereof, state supervision and control of local finances, reserves for taxes of excessively variable yield, exemptions, sales taxes, debt problem, including constitutional or statutory loan referenda, reorganization or consolidation of governmental units, state support of local functions, probable future load of governmental costs and taxation, comparative burdens of taxation on industry in competitive states, and any related phases pertaining to the general subjects of taxation and public expenditures.

The commission may hold hearings and may call upon the commissioner of corporations and taxation and other departments, commissions and officers of the commonwealth and of the several counties and municipalities for such information as it may desire in the course of its investigation.

The commission shall be provided with quarters in the state house or elsewhere, shall hold public hearings, and shall have the power to summon witnesses and to require the production of books, records, contracts and papers and the giving of testimony under oath. The commission may expend for expert, clerical and other services and expenses such sums, not exceeding, in the aggregate, ten thousand dollars, as may hereafter be appropriated.

The commission shall report to the general court the results of its investigation and its recommendations, if any,

together with drafts of legislation necessary to carry its recommendations into effect, by filing the same with the clerk of the house of representatives not later than January fifteenth, nineteen hundred and thirty-seven.

*Approved June 24, 1936.*

RESOLVE ESTABLISHING A SPECIAL COMMISSION TO CO-OPERATE WITH THE UNITED STATES CONSTITUTION SESQUICENTENNIAL COMMISSION IN THE CELEBRATION OF THE ONE HUNDRED AND FIFTIETH ANNIVERSARY OF THE FORMATION OF THE FEDERAL CONSTITUTION. Chap. 73

*Whereas*, The congress of the United States has established a commission, known as the "United States Constitution Sesquicentennial Commission", to arrange a fitting nationwide observance of the one hundred and fiftieth anniversary of the formation of the constitution of the United States; and

*Whereas*, Said commission is authorized to prepare plans and programs for the adequate celebration of such sesquicentennial anniversary; to give due and proper consideration to any plan or plans which may be submitted to it; and to take such steps as may be necessary in the coordination and correlation of plans prepared by the various state constitution sesquicentennial commissions; and

*Whereas*, Said commission, desiring the full co-operation of the people of the United States, has urged each state to appoint a state constitution sesquicentennial commission; therefore be it

*Resolved*, That a special commission, to consist of the governor, the lieutenant governor, the president of the senate and one member of the senate to be designated by said president, the speaker of the house of representatives and five members of the house of representatives to be designated by said speaker, and three persons to be appointed by the governor, with the advice and consent of the council, is hereby established for the purpose of co-operating with said United States Constitution Sesquicentennial Commission in connection with the nation-wide celebration of the one hundred and fiftieth anniversary of the formation of the constitution of the United States and for the purpose of preparing plans and programs for the proper celebration of said anniversary within this commonwealth. For the purposes of this resolve, said special commission may expend such sum as may be appropriated by the general court in the year nineteen hundred and thirty-eight.

*Approved June 24, 1936.*