

HOUSE No. 646

By Mr. Kerr of Belmont, petition of Henry F. Long (Commissioner of Corporations and Taxation) for providing penalties in case of delinquency or fraud in connection with corporation taxes. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Fifty-One.

AN ACT PROVIDING PENALTIES IN CASE OF DELINQUENCY OR FRAUD IN CONNECTION WITH CORPORATION 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 Chapter 63 of the General Laws is hereby amended
2 by striking out section 46, as appearing in the Ter-
3 centenary Edition, and inserting in place thereof the
4 following section: —

5 *Section 46.* If no return, or an incorrect or in-
6 sufficient return, has been filed, and the corporation
7 so in default refuses or neglects after notice to file a
8 proper return, or if a fraudulent return has been
9 filed, the commissioner shall in case of a domestic
10 corporation determine its income and its corporate
11 excess and in case of a foreign corporation its income
12 and the corporate excess employed by it within the
13 commonwealth according to his best information and
14 belief, and shall assess the same at double the amount
15 so determined, which additional tax shall be in addi-
16 tion to the other penalties provided by this chapter.

The Constitution of Massachusetts

Article I. The Legislative Department.

Section 1. The legislative power shall be vested in a Senate and House of Representatives.

Section 2. The Senate shall be composed of six members, and the House of Representatives of such number as may be determined by law, not exceeding thirty.

Section 3. The members of the Senate shall be chosen by the Governor and Council, and the members of the House of Representatives by the people.

Section 4. The members of the Senate shall hold their offices for two years, and the members of the House of Representatives for one year.

Section 5. The Governor and Council shall have the power to fill vacancies in the Senate, and the House of Representatives shall have the power to fill vacancies in the House.

Section 6. The members of the Senate shall be ineligible for re-election until after the expiration of one year from the expiration of their term.

Section 7. The members of the House of Representatives shall be ineligible for re-election until after the expiration of one year from the expiration of their term.

Section 8. The members of the Senate shall be ineligible for re-election until after the expiration of one year from the expiration of their term.

Section 9. The members of the House of Representatives shall be ineligible for re-election until after the expiration of one year from the expiration of their term.

Section 10. The members of the Senate shall be ineligible for re-election until after the expiration of one year from the expiration of their term.