

HOUSE No. 1119.

Commonwealth of Massachusetts.

HOUSE OF REPRESENTATIVES, March 10, 1904.

The committee on Taxation, to whom was referred the annual report of the Tax Commissioner (Pub. Doc. No. 16), report, in part, the accompanying bill.

For the committee,

ELMER C. POTTER.

Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Four.

AN ACT

Relative to Returns to be made to the Tax Commissioner.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Section ninety-three of chapter twelve of the
2 Revised Laws is hereby amended by adding after
3 the word "purposes," in the fourteenth line of
4 said section, the words:—

5 They shall also at the same time return to the
6 tax commissioner the names of all foreign cor-
7 porations which have a usual place of business
8 within said city or town, so that said section shall
9 read as follows: Assessors shall annually, on or
10 before the first Monday of August, return to the
11 tax commissioner the names of all corporations,
12 except banks of issue and deposit, having a
13 capital stock divided into shares, chartered by the
14 Commonwealth or organized under the general
15 laws for the purposes of business or profit and

16 established in their respective cities and towns or
17 owning real estate therein, and a statement in
18 detail of the works, structures, real estate and
19 machinery owned by each of said corporations
20 and situated in such city or town, with the value
21 thereof, on the first day of May preceding, and
22 the amount at which the same is assessed in said
23 city or town for the then current year. They
24 shall also, at the same time, return to the tax
25 commissioner the amount of taxes laid, or voted
26 to be laid, within said city or town, for the then
27 current year, for state, county and town purposes.
28 They shall also at the same time return to the
29 tax commissioner the names of all foreign cor-
30 porations which have a usual place of business
31 within said city or town. If the assessors neglect
32 to comply with the requirements of this section,
33 each assessor so neglecting shall forfeit one hun-
34 dred dollars.

