

HOUSE No. 1175

By Mr. Webber of Gloucester, petition of John E. Parker, mayor of Gloucester, and Harold B. Webber for more equitable assessment of excise taxes on owners of boats and fishing vessels. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Thirty-Three.

An Act relative to an Excise Tax on Boats and Fishing Vessels.

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 eight of chapter fifty-nine of the General
2 Laws, Tercentenary edition, is hereby amended by
3 striking out said section eight and inserting in place
4 thereof the following:—

5 *Section 8.* Individuals or partnerships owning an
6 interest in any ship or vessel which has during the
7 period of its business in the year preceding April first
8 been engaged in interstate or foreign carrying trade
9 or engaged exclusively in fishing and documented and
10 carrying “papers” under the laws of the United States
11 shall annually on or before July first make a return on
12 oath to the assessors of the town where such individu-
13 als reside or where such partnerships are taxable under
14 clause seventh of section eighteen, respectively, setting
15 forth the name of the ship or vessel, their interest

16 therein, and the value of such interest. If the asses-
17 sors are satisfied of the truth of the return they shall
18 assess an excise tax of one third of one per cent upon
19 such interests. In the event that the return is not filed
20 by July first, the assessors shall assess an excise of one
21 half of one per cent upon a valuation determined by
22 them of such interest, provided, however, that the
23 taxpayer shall have the remedies provided by section
24 fifty-nine.