

HOUSE No. 2215

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, July 26, 1938.

The committee on Ways and Means, to whom was referred the message from the Governor submitting a supplementary budget of recommendations for appropriations (House, No. 2197), report (in part) the accompanying bill (House, No. 2215).

For the committee,

WILLIAM B. BAKER.

Representative ASPELL of Boston dissenting.

The Commonwealth of Massachusetts

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

AN ACT TO APPORTION AND ASSESS A STATE TAX OF SEVENTEEN MILLION DOLLARS.

1 *Whereas*, A delay in the taking effect of this act
2 would cause great inconvenience in the collection of
3 the state tax, therefore it is hereby declared to be an
4 emergency law, necessary for the immediate preser-
5 vation of the public convenience.

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 1. There shall be a state tax for the cur-
2 rent year amounting in the aggregate to seventeen
3 million dollars. The cities and towns in the com-
4 monwealth shall be assessed and charged with, and
5 shall pay, said tax in the proportions established for
6 them, respectively, by chapter one hundred and four-
7 teen of the acts of the current year. The comptroller
8 shall, as soon as may be, prepare a schedule showing
9 the sum with which each city and town is charged
10 in accordance herewith and transmit the same to the
11 commissioner of corporations and taxation, who shall
12 verify the sums appearing in such schedule and as
13 soon as may be thereafter shall certify it as so veri-
14 fied to the state treasurer. A copy of the schedule
15 as so verified shall be kept in the office of said com-
16 missioner and shall be open to public inspection.

1 SECTION 2. Upon receipt by the state treasurer
2 from said commissioner of said schedule as verified
3 and certified by him, said treasurer shall forthwith
4 send his warrants to the selectmen or assessors of
5 each city and town taxed as aforesaid, requiring
6 them respectively to assess in the manner provided
7 in section twenty-one of chapter fifty-nine of the
8 General Laws, as most recently amended by section
9 two of chapter three hundred and seventy-six of the
10 acts of nineteen hundred and thirty-six, the sum so
11 charged, and any other taxes or charges which may
12 be due and payable to the commonwealth as specifi-
13 cally provided by law or as certified to him by the
14 proper state board, department or commission, and
15 to add the amount of such taxes and charges to the
16 amount of city, town and county taxes to be assessed
17 by them respectively on each city and town.

1 SECTION 3. The state treasurer in his warrant
2 shall require the selectmen or assessors to pay, or
3 issue severally their warrant or warrants requiring the
4 treasurers of their several cities and towns to pay, to
5 the state treasurer, on or before November twentieth
6 in the current year, the sums with which their respec-
7 tive cities and towns are charged as provided in section
8 one; and the selectmen or assessors, respectively,
9 shall return a certificate of the names of the treasurers
10 of their several cities and towns, with the sum which
11 each may be required to collect, to the state treasurer
12 at some time before September first in the current
13 year.

1 SECTION 4. If the amount due from any city or
2 town, as provided in this act, is not paid to the state
3 treasurer within the time specified, the state treasurer

4 shall notify the treasurer of such delinquent city or
5 town, who shall pay into the treasury of the common-
6 wealth, in addition to the tax, such further sum as
7 would be equal to one per cent per month during the
8 delinquency from and after November twentieth of
9 the current year; and if the same remains unpaid
10 after December first of the current year, an informa-
11 tion may be filed by the state treasurer in the supreme
12 judicial court, or before any justice thereof, against
13 such delinquent city or town; and upon notice to such
14 city or town, and a summary hearing thereon, a war-
15 rant of distress may issue against such city or town to
16 enforce the payment of said taxes under such penalties
17 as the court, or the justice thereof before whom the
18 hearing is had, shall order. The state treasurer may
19 deduct at any time from any moneys which may be
20 due from the commonwealth to any city or town the
21 whole or any part of the tax herein apportioned or
22 any other tax or charge which may be due to the com-
23 monwealth from such city or town, with the interest
24 accrued thereon.