

HOUSE No. 1027

By Mr. Mahoney of Boston, petition of Howard A. Moulton relative to the assessment of a tax on cities and towns in lieu of a local property tax and an old age assistance fund. Taxation.

The Commonwealth of Massachusetts

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

An Act providing that a Tax shall be assessed and levied upon All Cities and Towns in Lieu of Local Property Tax and an Aged Citizens' Assistance Fund.

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

1 The General Laws are hereby amended by insert-
2 ing after chapter sixty-four A the following new
3 chapter: —

4 CHAPTER 64B

5 *Section 1.* All sums of money necessary for the
6 carrying out of the terms of the aforesaid act known
7 as the aged citizens' assistance fund, shall be raised
8 by the various cities and towns of the commonwealth
9 by means of taxation upon the persons and property
10 located therein.

11 *Section 2.* The board of public welfare for the
 12 several cities and towns shall supervise the work of
 13 distributing the fund and for this purpose shall make
 14 all rules and regulations which it may deem proper
 15 and necessary.

16 *Section 3.* This act shall become operative July
 17 first, nineteen hundred and thirty-one.



