

HOUSE....No. 112.

[Reported by the Committee on Mercantile Affairs, &c.]

Commonwealth of Massachusetts.

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

AN ACT

Concerning the Tax on Sales by Auction.

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

1 SECT. 1. No sales, by auction, of ships and ves-
2 sels, of utensils of husbandry, horses, neat cattle,
3 swine, and sheep, and of articles of the growth, pro-
4 duce, and manufacture of the United States, except
5 distilled spirits, shall be hereafter subject to any tax
6 to the Commonwealth.

1 SECT. 2. The tax upon all sales, by auction, of
 2 any goods, wares, merchandise, and effects, imported
 3 from any place beyond the Cape of Good Hope, shall
 4 be one fourth of one per cent. on the amount thereof;
 5 and, of all other goods, wares, merchandise, and ef-
 6 fects, which are the production of any foreign coun-
 7 try, three quarters of one per cent. on the amount
 8 thereof, instead of the tax now by law provided.

1 SECT. 3. All acts and parts of acts inconsistent
 2 with this act are hereby repealed.

