

HOUSE.....No. 75.

Commonwealth of Massachusetts.

HOUSE OF REPRESENTATIVES, March 10th, 1848.

The Special Committee on the Assessment of Taxes, to whom was referred the Order of the House of Representatives, of February 18th last, instructing them to consider the expediency of increasing the penalty fixed by the second section of "An Act for the more equal Assessment of Taxes," passed March 24, 1843, ch. 98, have considered the same, and

R E P O R T :

That, in the opinion of your Committee, the penalty of fifty dollars now imposed, in the second section of the act alluded to in the Order, upon delinquent returning officers of corporations, is wholly inadequate to the purpose for which it is intended. The necessity of an amendment of that section will appear obvious, when it is considered that it is in the power of any one or a number of individual stockholders in any corporation, whose interest it may be, to prevent or avoid being taxed, by indemnifying the cashier or clerk, and paying the penalty incurred for omitting altogether the return required, or for omitting the name of such stockholders.

They therefore report the accompanying bill.

WILLIAM PARKER, *Chairman.*

[Reported by the Special Committee on Taxation.]

Commonwealth of Massachusetts.

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

AN ACT

In addition to an Act for the more Equal Assessment of
Taxes.

*BE it enacted by the Senate and House of Representa-
tives, in General Court assembled, and by the authority of
the same, as follows :*

1 SECT. 1. If any cashier or clerk, mentioned in
2 the first section of an act entitled "An Act for the
3 more equal Assessment of Taxes," passed March 24,
4 1843, chap. 98, shall refuse or neglect to make such
5 returns as are therein mentioned, he shall forfeit the
6 sum of five hundred dollars, to the use of the city or
7 town in which any shareholder of any corporation,
8 mentioned in said act, may reside ; to be recovered
9 by the treasurers of such city or town, in any court
10 of competent jurisdiction.

1 SECT. 2. If any cashier or clerk, as aforesaid, shall
2 wilfully falsify any such return, or shall wilfully omit
3 the name of any stockholder or stockholders, on the
4 return so required to be made, he shall forfeit, for
5 each offence, the sum of two hundred dollars for each
6 stockholder so omitted, to be recovered by the treas-
7 urer of such city or town, to the use of the town, in
8 any court of competent jurisdiction.

1 SECT. 3. The second section of the act, to which
2 this is an addition, be, and the same is hereby re-
3 pealed.

1. Sec. 2. If any cashier or clerk, or other person, shall
 2. willfully falsify any such return, or shall willfully omit
 3. the name of any stockholder or shareholder, or the
 4. return so required to be made, he shall be liable for
 5. each offense, the sum of two hundred dollars for each
 6. stockholder so omitted, to be recovered by the com-
 7. mittee of such city or town, to the use of the town, in
 8. any court of competent jurisdiction.

1. Sec. 3. The second section of the act, to which
 2. the name additional, do, and the same is hereby re-
 3. pealed.

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1. Sec. 4. If any person shall willfully falsify any
 2. such return, or shall willfully omit the name of any
 3. stockholder or shareholder, or the return so required
 4. to be made, he shall be liable for each offense, the
 5. sum of two hundred dollars for each stockholder so
 6. omitted, to be recovered by the committee of such city
 7. or town, to the use of the town, in any court of com-
 8. petent jurisdiction.

1. Sec. 5. The second section of the act, to which
 2. the name additional, do, and the same is hereby re-
 3. pealed.