

HOUSE No. 1084

Bill accompanying the petition of Charles A. Dean for legislation to provide an equitable taxation of public service corporation and to authorize cities and towns to levy and collect the same. Taxation. January 27.

Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Nine.

AN ACT

Relative to the Local Taxation of Poles and Wires and of the Property and Locations of Railroad Corporations.

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

1 Poles and wires of any corporation located in the
2 public streets may be taxed in the city or town where
3 located by the assessors thereof. Such tax shall be
4 deducted from the franchise tax levied by the tax com-
5 missioner for the state.

6 All the property of railroads and railroad locations
7 may be taxed by the local assessors of each town and
8 city where such property is located, and the value de-
9 ducted from the corporate franchise tax.

