

**State Taxation of National Banks, Vol. 1: Hearing Before the Committee on
Banking and Currency of the House of Representatives on H. R. 9579, a Bill
to Amend Section 5219 of the Revised**



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(Eliane Bednar)


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Forgotten Books, 2017. Paperback. Condition: New. Language: English . Brand New Book ***** Print on Demand *****. Excerpt from State Taxation of National Banks, Vol. 1: Hearing Before the Committee on Banking and Currency of the House of Representatives on H. R. 9579, a Bill to Amend Section 5219 of the Revised Statutes of the United States; Thursday, January 26, 1922, and Friday, January 27, 1922 Section 1: Under this section provision is made that all shares of stock in all banks in the Commonwealth shall be assessed to the owner of said shares in the city the bank is located, whether the owner is a resident or not, and are assessed at their fair cash value on April 1 after deducting the proportionate part of the value of the real estate belonging to the bank, at the same rate as other moneyed capital in the hands of citizens is by law assessed, namel at the city rate of taxation, which in 1920 would be per thousand dollars 0 assessed valuation. Section 2: This provides that the bank shall pay the tax assessed to the city col lector when other taxes in the city are due. Section 3: This provides that the shares shall be subject to the tax paid thereon by the bank, and the bank shall have a lien on the shares. Section 4: This provides that the cashier of every bank shall deliver to the assess ors on or before April 10 in each year a statement on oath showing the name of each shareholder, with his residence and the number of shares belonging to him on April 1 last, and upon receiving such list the assessors shall forthwith deliver a copy to the commissioner of taxation, and immediately upon determining the tax rate for the year...

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