

HOUSE No. 222

By Mr. Carroll of Revere, petition of Thomas F. Carroll that the amount of interest which may be charged on unpaid local taxes be reduced. Taxation.

The Commonwealth of Massachusetts

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

An Act reducing the Amount of Interest Charged on Unpaid Local Taxes.

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

1 Section fifty-seven of chapter fifty-nine of the
2 General Laws, as amended by section two of chap-
3 ter two hundred and sixty-nine of the acts of nine-
4 teen hundred and twenty-six, is hereby further
5 amended by striking out, in the eleventh line, the
6 word "rates" and inserting in place thereof the
7 word: — rate, — by striking out, in the thirteenth
8 line, the word "six" and inserting in place thereof
9 the word: — four, — by striking out, in the thir-
10 teenth, fourteenth and fifteenth lines, the words
11 "and, by way of penalty, at the additional rate of
12 two per cent per annum on the amount of all taxes
13 in excess of two hundred dollars", — and by striking
14 out, in the thirty-second line the word "rates" and
15 inserting in place thereof the word: — rate, — so as

16 to read as follows:—*Section 57.* Taxes shall be
17 payable in every city, town and district in which the
18 same are assessed, and bills for the same shall be
19 sent out, not later than October fifteenth of each
20 year, unless by ordinance, by-law or vote of the city,
21 town or district, an earlier date of payment is fixed.
22 On all taxes remaining unpaid after the expiration of
23 seventeen days from said October fifteenth, or after
24 such longer time as may be fixed by any city, town
25 or district which fixes an earlier date for payment,
26 but not exceeding thirty days from such earlier date,
27 interest shall be paid at the following rate computed
28 from the date on which the taxes become payable:
29 at the rate of four per cent per annum on all
30 taxes assessed to any taxpayer, in any one city or
31 town, if such taxes remain unpaid after the expira-
32 tion of three months from the date on which they
33 became payable, but if, in any case, the tax bill is
34 sent out later than the day prescribed, interest shall
35 be computed only from the expiration of such seven-
36 teen days or said longer time. In no case shall in-
37 terest be added to taxes paid prior to the expiration
38 of seventeen days from the date when they are pay-
39 able, nor shall any city or town so fix an earlier date
40 of payment and longer time within which taxes may
41 be paid without interest as would permit the pay-
42 ment of any taxes without interest after November
43 first of the year in which they are due. Bills for
44 taxes assessed under section seventy-five shall be
45 sent out not later than December twenty-sixth, and
46 such taxes shall be payable not later than December
47 thirty-first. If they remain unpaid after that date,
48 interest shall be paid at the rate above specified,
49 computed from December thirty-first until the day

50 of payment, but if, in any case, the tax bill is sent
51 out later than December twenty-sixth, said taxes
52 shall be payable not later than ten days from the
53 day upon which said bill is sent out, and interest
54 shall be computed from the fifteenth day following
55 the date when the tax becomes due. In all cases
56 where interest is payable it shall be added to and
57 become a part of the tax.

