

HOUSE No. 552

By Mr. Edward J. Kelley of Worcester, petition of Edward J. Kelley that interest charges on unpaid local taxes be reduced and certain penalties eliminated. Taxation.

The Commonwealth of Massachusetts

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

An Act reducing Interest Charges 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 Gen-
2 eral Laws, as amended by section two of chapter two
3 hundred and sixty-nine of the acts of nineteen hun-
4 dred and twenty-six, is hereby further amended by
5 striking out, in the eleventh line, the word "rates"
6 and inserting in place thereof the word:—rate,—
7 by striking out, in the thirteenth line, the word "six"
8 and inserting in place thereof the word:—five,—by
9 striking out, in the thirteenth, fourteenth and fif-
10 teenth lines, the words "and, by way of penalty, at
11 the additional rate of two per cent per annum on the
12 amount of all taxes in excess of two hundred dollars,
13 — and by striking out, in the thirty-second line, the
14 word "rates" and inserting in place thereof the word:
15 —rate,—so as to read as follows:—*Section 57.*
16 Taxes shall be payable in every city, town and dis-

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

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

