

# HOUSE . . . . . No. 72

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Accompanying the third recommendation of the Commissioner of Corporations and Taxation (House, No. 69). Taxation.

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## The Commonwealth of Massachusetts

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

An Act relative to Verification of Certain Corporation Tax Returns and providing for Assessment of Interest upon Taxes remaining Due to the Commonwealth.

1 *Whereas*, The deferred operation of this act would  
2 tend to defeat its purpose, therefore it is hereby de-  
3 clared to be an emergency law, necessary for the im-  
4 mediate preservation of the public convenience.

*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 1. Section forty-five of chapter sixty-  
2 three of the General Laws is hereby further amended  
3 by inserting in the sixth line after the word "same"  
4 the words: — with interest at six per cent from October  
5 twentieth of the year in which the return of the corpo-  
6 ration was due to be filed, — so as to read as follows: —  
7 *Section 45.* If the commissioner discovers from the  
8 verification of a return, or otherwise, that the full  
9 amount of any tax due under sections thirty to fifty-  
10 one, inclusive, has not been assessed, he may, at any  
11 time within two years after September first of the year

12 in which such assessment should have been made,  
13 assess the same, with interest at six per cent from  
14 October twentieth of the year in which the return of  
15 the corporation was due to be filed, first giving notice  
16 to the corporation to be assessed of his intention; and  
17 a representative of the corporation shall thereupon  
18 have an opportunity, within ten days after such noti-  
19 fication, to confer with the commissioner as to the pro-  
20 posed assessment. After the expiration of ten days  
21 from the notification the commissioner shall assess the  
22 amount of the tax remaining due to the commonwealth,  
23 and shall give notice to the corporation so assessed.  
24 Any tax so assessed shall be payable to the commis-  
25 sioner fourteen days after the date of the notice.

1 SECTION 2. This act shall take effect as of Janu-  
2 ary first, nineteen hundred and thirty-three, and shall  
3 apply to taxes assessed in the year nineteen hundred  
4 and thirty-three and thereafter.