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By Mr. Ramsdell of Winchester, petition of Nathaniel M. Nichols for legislation to advance the due date of local taxes and the period when interest will begin to run thereon. Taxation.

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**The Commonwealth of Massachusetts**

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In the Year One Thousand Nine Hundred and Forty-Six.

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AN ACT RELATIVE TO THE DUE DATE OF, AND INTEREST ON,  
CERTAIN 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 1. Section fifty-seven of chapter fifty-  
2 nine of the General Laws, as most recently amended  
3 by section one of chapter two hundred and fifty-eight  
4 of the acts of nineteen hundred and forty-one, is  
5 hereby further amended by striking out the first two  
6 sentences and inserting in place thereof the following:—  
7 Taxes other than poll taxes shall be due and payable  
8 in every city, town and district in which the same are  
9 assessed, on July first of each year, and bills for the  
10 same shall be sent out not later than June fourteenth  
11 of each year. Interest shall be paid at the rate of four  
12 per cent per annum on all such taxes remaining unpaid  
13 after October first of the year in which they are pay-  
14 able, computed from said October first.

1 SECTION 2. This act shall apply only to taxes  
2 assessed in the year nineteen hundred and forty-seven  
3 and thereafter.

