

# SENATE . . . . No. 57

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To accompany the petition of Thomas H. Johnston for legislation to repeal an act making certain changes with respect to the form of tax bills and notices. 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 MAKING CERTAIN CHANGES WITH RESPECT TO THE FORM OF TAX BILLS AND NOTICES.

*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. Chapter sixty of the General Laws is  
2 hereby amended by striking out section three A, as  
3 most recently amended by section one of chapter five  
4 hundred and sixty-four of the acts of nineteen hun-  
5 dred and forty-three, and inserting in place thereof  
6 the following section:—

7 *Section 3A.* Every tax bill or notice shall be in a  
8 form approved by the commissioner and shall state  
9 that applications for abatement or exemptions, on  
10 forms so approved, must be filed with the assessors,  
11 in case of original assessments, on or before October  
12 first of the year to which the tax relates or, if the tax  
13 is other than a poll tax and the bill or notice is first  
14 sent after September first of such year, on or before  
15 the thirtieth day after the date on which the bill or

16 notice is so sent or, in case of an assessment under  
17 section seventy-five of chapter fifty-nine or a reassess-  
18 ment under section seventy-seven of said chapter,  
19 within six months after the sending of the bill or notice.

1 SECTION 2. Section two of said chapter five hun-  
2 dred and sixty-four is hereby repealed.