

# HOUSE . . . . No. 91

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Accompanying the second recommendation of the State Tax Commission (House, No. 89). Taxation.

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## The Commonwealth of Massachusetts

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In the Year One Thousand Nine Hundred and Fifty-Four.

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### AN ACT PERMANENTLY ESTABLISHING APRIL FIFTEENTH AS THE DATE FOR THE FILING OF INCOME TAX RETURNS.

*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 24 of chapter 62 of the General  
2 Laws, as amended by section 2 of chapter 45 of the  
3 acts of 1943, is hereby further amended by striking  
4 out, in line 8, the words "March first" and inserting  
5 in place thereof the words: — April fifteenth, — so as  
6 to read as follows: — *Section 24.* Returns under sec-  
7 tions twenty-two and twenty-three shall be accom-  
8 panied by a written declaration that they are made  
9 under the penalties of perjury, and shall be filed with  
10 the commissioner, shall be made in such form as the  
11 commissioner prescribes, and shall contain such  
12 further information as he deems pertinent. Except  
13 as otherwise provided in this chapter, the return  
14 shall be made on or before April fifteenth each year  
15 and shall relate to the income received during the  
16 year ending on December thirty-first preceding.

1 SECTION 2. Section five of chapter two hundred  
2 and forty-six of the acts of nineteen hundred and  
3 fifty-three is hereby repealed.

