

HOUSE No. 1579

By Mr. Hinckley of Holden, petition of Dana T. Whitman, Jr., that provision be made for a discount for the early payment of taxes on real estate and personal property. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR A DISCOUNT FOR EARLY PAYMENT OF 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. Chapter 59 of the General Laws, as
2 most recently amended, is hereby further amended by
3 adding the following section:—

4 *Section 57A.* The tax collector shall grant a dis-
5 count of four per cent of the amount of the taxes
6 assessed for real estate and personal property, pro-
7 vided said tax bill is paid on or before the first day
8 of August of the year in which the tax is assessed.

1 SECTION 2. This act shall be effective in any city
2 which accepts this section by a majority vote of its
3 city council, and in any town by a majority vote of
4 the members present and voting at any annual or
5 special town meeting called for the purpose thereof.

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