

# HOUSE . . . . No. 2129

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By Mr. Howard of Westminster, petition of J. Philip Howard that the time be extended within which applications for abatement of personal income taxes may be filed. Taxation.

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## The Commonwealth of Massachusetts

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

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### AN ACT TO EXTEND THE TIME FOR FILING APPLICATIONS FOR ABATEMENT OF PERSONAL INCOME TAX.

*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 43 of chapter 62 of the General Laws is  
2 hereby amended by striking out the first sentence, as  
3 appearing in chapter 528 of the acts of 1951, and in-  
4 serting in place thereof the following sentences:—  
5 Any person who believes that the tax shown on the  
6 return filed by him, pursuant to section twenty-two, is  
7 excessive, may apply in writing to the commissioner on  
8 a form approved by him for an abatement thereof at  
9 any time within three years from the last day for  
10 filing such return.

