

By Mr. Burke, a petition of James F. Burke and another for legislation to simplify the bookkeeping and filing requirements for corporations under the withholding law. Taxation.

The Commonwealth of Massachusetts

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

AN ACT TO SIMPLIFY THE BOOKKEEPING AND FILING REQUIREMENTS FOR CORPORATIONS UNDER THE WITHHOLDING LAW.

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 5 of Chapter 62B of the General Laws as most re-
2 cently amended by Chapter 714 of the Acts of 1963 is hereby
3 further amended by striking out the first sentence and in-
4 serting in place thereof the following: —

5 Every employer who is required to deduct and withhold
6 taxes under section two and who can reasonably expect that
7 the taxes so withheld will exceed six hundred dollars for the
8 calendar year shall for each calendar month on or before the
9 fifteenth day of the month following the close of such calendar
10 year, file a return or such form as the commissioner with the
11 approval of the commission, may prescribe and pay over to the
12 commission or, in the discretion of the commissioner, to a
13 depository designated by him the taxes so withheld; except
14 that for the month of December of any year, the return shall be
15 filed and the taxes paid on or before January thirty-first of
16 the succeeding year.

