

# HOUSE . . . . No. 456

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By Mr. Levins of Boston, petition of Marcus J. Levins for legislation to authorize the payment of local taxes in four equal instalments. Taxation.

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## The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Thirty-One.

An Act to provide for the Payment of Local Taxes in  
Four Equal Instalments.

*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 fifty-seven of chapter fifty-nine of the  
2 General Laws, as amended by section two of chapter  
3 two hundred and sixty-nine of the acts of nineteen  
4 hundred and twenty-six, is hereby further amended  
5 by striking out said section and inserting in place  
6 thereof the following:—

7 *Section 57.* Taxes shall be payable in every city,  
8 town and district in which the same are assessed, in  
9 four equal instalments, on March first, June first,  
10 September first and on December first of each year,  
11 and bills for the same shall be sent out not later than  
12 January fourteenth of each year. On all taxes re-  
13 maining unpaid after the expiration of seventeen days  
14 from March fourteenth as to the first quarter, June

15 fourteenth as to the second quarter, September  
16 fourteenth as to the third quarter, and December  
17 fourteenth as to the last quarter, interest shall be  
18 paid at the following rates computed from each of  
19 said dates in respect to each quarter, at the rate of  
20 per cent per annum on all taxes, and, by way  
21 of penalty, at the additional rate of two per cent per  
22 annum on the amount of all taxes in excess of two  
23 hundred dollars assessed to any tax payer in any one  
24 city or town, if such taxes remain unpaid after the  
25 expiration of three months from the date on which  
26 any instalment became payable. In all cases when  
27 interest is payable it shall be added to and become a  
28 part of the tax. Poll taxes shall be due at the ex-  
29 piration of fourteen days from the day on which the  
30 poll tax bill is sent out.



