

HOUSE No. 916

By Mr. Coakley of Chicopee, petition of Daniel J. Coakley for legislation relative to the penalty for the late filing of income tax returns. Taxation.

The Commonwealth of Massachusetts

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

An Act relative to the Penalty for the Late 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 Chapter sixty-two of the General Laws is hereby
2 amended by striking out section fifty-five and insert-
3 ing in place thereof the following: —

4 *Section 55.* If a person required to file a return
5 under this chapter fails to file the return within the
6 time prescribed therein, an amount equal to twenty-
7 five per cent of the tax shown by the return to be due
8 shall be added to, and become part of, the tax, as an
9 additional tax.

IN SENATE, FEBRUARY 1, 1871.
REPORT OF THE COMMISSIONERS OF THE LAND OFFICE,
IN RESPONSE TO A RESOLUTION PASSED BY THE SENATE,
MAY 1, 1870.

THE COMMONWEALTH OF MASSACHUSETTS

IN SENATE, FEBRUARY 1, 1871.

REPORT OF THE COMMISSIONERS OF THE LAND OFFICE,
IN RESPONSE TO A RESOLUTION PASSED BY THE SENATE,
MAY 1, 1870.

PRINTED BY THE STATE PRINTING OFFICE,
UNDER THE SUPERVISION OF THE COMMISSIONERS OF THE
LAND OFFICE.

BOSTON: PUBLISHED BY THE STATE PRINTING OFFICE,
1871.

THE COMMONWEALTH OF MASSACHUSETTS,
OFFICE OF THE COMMISSIONERS OF THE LAND OFFICE,
BOSTON, FEBRUARY 1, 1871.

