

# SENATE . . . . No. 222

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To accompany the petition of George Carter Chaney that the rate of interest and penalty on unpaid taxes be reduced. Taxation.

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## The Commonwealth of Massachusetts

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

An Act to reduce the Rate of Interest and Penalty on Unpaid 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 fifty-seven of chapter fifty-nine of the  
2 General Laws, as most recently amended by section  
3 forty-two of chapter two hundred and fifty-four of the  
4 acts of nineteen hundred and thirty-three, is hereby  
5 further amended by striking out, in the ninth line, the  
6 word "six" and inserting in place thereof the word:—  
7 five, — and by striking out, in the eleventh line, the  
8 word "two" and inserting in place thereof the word:—  
9 one, — so as to read as follows:— *Section 57.* Taxes  
10 shall be payable in every city, town and district in  
11 which the same are assessed, in two equal instalments,  
12 on July first and on October first of each year, and bills  
13 for the same shall be sent out not later than June  
14 fourteenth of each year. On all taxes remaining un-  
15 paid after November first of the year in which they are  
16 payable, interest shall be paid at the following rates,

17 computed from October first of such year: at the rate  
18 of five per cent per annum on all taxes, and, by way of  
19 penalty, at the additional rate of one per cent per  
20 annum on the amount of all taxes in excess of three  
21 hundred dollars assessed to any taxpayer, in any one  
22 city or town, if such taxes remain unpaid after Decem-  
23 ber thirty-first of the year in which they are payable.  
24 Bills for taxes assessed under section seventy-five shall  
25 be sent out not later than December twenty-sixth, and  
26 such taxes shall be payable not later than December  
27 thirty-first. If they remain unpaid after that date,  
28 interest shall be paid at the rates above specified, com-  
29 puted from December thirty-first until the day of pay-  
30 ment, but if, in any case, the tax bill is sent out later  
31 than December twenty-sixth, said taxes shall be pay-  
32 able not later than ten days from the day upon which  
33 said bill is sent out, and interest shall be computed  
34 from the fifteenth day following the date when the tax  
35 becomes due. In all cases where interest is payable it  
36 shall be added to and become a part of the tax.