

# HOUSE . . . . No. 1620

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## The Commonwealth of Massachusetts

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HOUSE OF REPRESENTATIVES, FEBRUARY 26, 1945.

The committee on Taxation, to whom was referred the petition (accompanied by bill, House, No. 450) of Nathaniel M. Nichols (secretary of the Massachusetts Collectors and Treasurers Association) for legislation relative to the due date of local taxes and the running of interest thereon, report the accompanying bill (House, No. 1620).

For the committee,

EDWARD A. HUTCHINSON, JR.

Senators ROWE and LEO J. SULLIVAN dissenting.

## The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE DUE DATE OF, AND INTEREST  
ON, LOCAL TAXES ON PERSONAL PROPERTY.

*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 1. Chapter fifty-nine of the General  
2 Laws is hereby amended by striking out section fifty-  
3 seven, as most recently amended by section one of  
4 chapter two hundred and fifty-eight of the acts of  
5 nineteen hundred and forty-one, and inserting in  
6 place thereof the following section:—  
7 *Section 57.* Taxes other than taxes on personal  
8 property and poll taxes shall be due and payable in  
9 every city, town and district in which the same are  
10 assessed, in two equal instalments, on July first and  
11 on October first of each year, and bills for the same  
12 shall be sent out not later than June fourteenth of  
13 each year. Interest shall be paid at the rate of four  
14 per cent per annum on all such taxes remaining un-  
15 paid after November first of the year in which they  
16 are payable, computed from October first of such  
17 year. Taxes on personal property for which the bills  
18 or notices under section three of chapter sixty are  
19 sent on or before June first, shall be due and payable  
20 on July first of each year; and interest shall be paid  
21 at the rate of four per cent per annum on all such

22 taxes remaining unpaid after August first of the year  
23 in which they are payable, computed from July first  
24 of such year. Taxes on personal property for which  
25 the bills or notices under section three of chapter  
26 sixty are sent after June first, shall be due and payable  
27 on October first of each year; and interest shall be  
28 paid at the rate of four per cent per annum on all  
29 such taxes remaining unpaid after November first of  
30 the year in which they are payable, computed from  
31 October first of such year. Upon poll taxes unpaid  
32 when due, whether committed under section fifty-  
33 three of this chapter or under section four of chapter  
34 sixty, interest shall be paid at the rate of four per cent  
35 per annum, computed from the date when such taxes  
36 became due and payable. Bills for taxes assessed  
37 under section seventy-five shall be sent out not later  
38 than December twenty-sixth, and such taxes shall be  
39 payable not later than December thirty-first. If they  
40 remain unpaid after that date, interest shall be paid  
41 at the rate above specified, computed from December  
42 thirty-first until the day of payment, but if, in any  
43 case, the tax bill is sent out later than December  
44 twenty-sixth, said taxes shall be payable not later  
45 than ten days from the day upon which said bill is  
46 sent out, and interest shall be computed from the  
47 fifteenth day following the date when the tax becomes  
48 due. In all cases where interest is payable it shall be  
49 added to and become a part of the tax.

1 SECTION 2. This act shall apply only to taxes  
2 assessed in the year nineteen hundred and forty-six  
3 and thereafter.

