

HOUSE No. 102

Accompanying the first recommendation of the State Tax Commission (House, No. 101). Taxation.

The Commonwealth of Massachusetts

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

AN ACT ELIMINATING THE FILING OF AN ESTIMATED INCOME TAX RETURN UNDER CERTAIN CONDITIONS.

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. Section 13 of chapter 62B of the General Laws,
2 as inserted by chapter 17 of the acts of 1959, is hereby amended
3 by adding the following sentence at the end thereof:— A
4 declaration of an estimated tax need not be filed under this
5 section if it appears that said tax does not exceed four dollars.

1 SECTION 2. This act shall apply to returns required to be
2 filed for taxable years commencing after December thirty-first,
3 nineteen hundred and sixty-three.

