

[Similar Matter Filed During Past Session —  
See Senate No. 1679 of 1983]

**SENATE . . . . . No. 1782**

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By Mr. Parker, a petition (accompanied by bill, Senate, No. 1782) of John F. Parker for legislation to reduce the surtax on income tax from seven and one-half to five percent. Taxation.

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**The Commonwealth of Massachusetts**

In the Year One Thousand Nine Hundred and Eighty-four.

**AN ACT REDUCING THE SURTAX ON INCOME TAX FROM SEVEN AND ONE-HALF TO FIVE PERCENT.**

*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 88 of chapter 684 of the acts of 1975 is  
2 hereby repealed effective for taxable years ending on or after  
3 December 31, 1985.

1 SECTION 2. For taxable years ending after December thirty-  
2 first, nineteen hundred and eighty-five there is hereby im-  
3 posed, in addition to the taxes levied under the provisions of  
4 chapter sixty-two of the General Laws, a tax equal to five per-  
5 cent of the taxes levied under the provisions of said chapter.  
6 All provisions of law relative to the assessment, collection,  
7 payment, abatement, verification and administration of taxes,  
8 including penalties levied under said chapter shall, so far as  
9 pertinent, be applicable to the tax imposed by this section.

