

HOUSE No. 653

By Mr. Howarth of Springfield, petition of Robert L. Howarth relative to providing for certain amounts to be refunded upon the abatement of taxes. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR CERTAIN AMOUNTS TO BE REFUNDED UPON ABATEMENT OF 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 Chapter 59 of the General Laws is hereby amended by striking
- 2 out section 69, as most recently amended by Chapter 406 of the
- 3 acts of 1980, and inserting in place thereof the following section: —
- 4 Section 69. A person whose tax has been abated shall, if the
- 5 tax has been paid, be reimbursed by the town to the amount of
- 6 the abatement allowed, including all interest and all charges paid
- 7 therewith except legal costs paid as provided in section sixty-two,
- 8 with interest on the amount so abated at fourteen percent from
- 9 the time of payment or the due date of the tax, whichever is later.
- 10 This interest shall not be waived.

