

# SENATE . . . . No. 455

To accompany the petition of Arthur B. Gordon for legislation relative to the time when certain taxes shall be due and payable. Taxation.

## The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Fifty-Two.

### AN ACT RELATIVE TO THE TIME WHEN CERTAIN TAXES SHALL BE DUE AND PAYABLE.

*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 816 of the acts of 1950 is hereby amended
- 2 by striking out section 3A, inserted by section 2 of
- 3 chapter 750 of the acts of 1951, and inserting in
- 4 place thereof the following section:—
- 5 *Section 3A.* Returns relating to the income re-
- 6 ceived during the year ending on December thirty-
- 7 first, nineteen hundred and fifty-two, shall be filed
- 8 on or before March first in the year nineteen hundred
- 9 and fifty-three under the provisions of section twenty-
- 10 four of chapter sixty-two. One half of said tax shall
- 11 be due on March first, nineteen hundred and fifty-
- 12 three and one half on October first, nineteen hundred
- 13 and fifty-three. So much of said tax as is not paid at
- 14 its due date shall bear interest from said date at the
- 15 rate of one half of one per cent per month, or major
- 16 fraction thereof, until it is paid. In case of sickness,

17 absence or other disability, or in cases of extreme  
18 hardship the commissioner of corporations and tax-  
19 ation may allow further time for the payment of  
20 the income tax due and payable under the provisions  
21 of this act; and may allow the payment of such tax  
22 to be made in such instalments as he may determine,  
23 and notwithstanding the provisions of this section  
24 and sections thirty-seven A and forty-one of chapter  
25 sixty-two of the General Laws, or any other provision  
26 of law to the contrary, no interest shall be charged,  
27 added to or become part of the income tax remaining  
28 unpaid after the due date in those cases in which the  
29 said commissioner has allowed further time for pay-  
30 ment or payment by instalments.