

HOUSE No. 3532

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, March 28, 1962.

The committee on Taxation, to whom was referred so much of the recommendations of the State Tax Commission (House, No. 109) as relates to making provision for certain changes in the method of canceling stamps on deeds and other instruments (accompanied by bill, House, No. 117), report the accompanying bill (House, No. 3532).

For the committee,

MICHAEL CATINO.

The Commonwealth of Massachusetts

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

AN ACT RELATING TO COMPLIANCE WITH THE PROVISIONS OF THE DEEDS EXCISE LAW.

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 64D of the General Laws, as last
2 amended by chapter 651 of the acts of 1955, is hereby further
3 amended by inserting after section 6 the following section:—

4 *Section 6A.* Any person who—

5 (a) Signs and delivers to a purchaser or purchasers, or any
6 person or persons by his, her or their direction, a deed, instru-
7 ment or writing without having the stamps required by this
8 chapter affixed thereto (or to the vellum, parchment or paper
9 upon which it is written or printed), or

10 (b) Leaves or causes to be left for recording or registration
11 in any registry of deeds within this commonwealth—

12 (1) An original deed, instrument or writing which does not
13 have the stamps required by this chapter affixed thereto (or to
14 the vellum, parchment or paper upon which it is written or
15 printed), or

16 (2) A duplicate deed, instrument or writing without first
17 having left or caused to be left for recording or registration in
18 any registry of deeds within this commonwealth the original
19 thereof,

20 shall be subject to such penalty, not exceeding one thousand
21 dollars, as the commissioner may determine. Such penalty shall
22 be payable upon notice from the commissioner and shall be col-
23 lected in the same manner as the excise imposed by this chapter.
24 For good and sufficient cause, the commissioner may abate such
25 penalty in whole or in part.

26 In no event shall the provisions of this section operate to im-
27 pair the validity of any deed, instrument or writing or the val-
28 idity of its recording or registration.

1 SECTION 2. This act shall take effect on January first, nine-
2 teen hundred and sixty-three.