

HOUSE No. 2396

The Commonwealth of Massachusetts.

HOUSE OF REPRESENTATIVES, April 29, 1913.

The committee on Municipal Finance, to whom was referred the report of the joint special recess committee appointed to investigate the subjects of the proper limit of municipal indebtedness and taxes, the purposes and length of time for which municipalities should be allowed to borrow money, and other pertinent matters relative to said subjects (House, No. 1803), report, in part, the accompanying bill.

For the committee,

ALVIN E. BLISS.

The Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Thirteen.

AN ACT

To facilitate the Prompt Payment 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 SECTION 1. Part I of chapter four hundred and
2 ninety of the acts of the year nineteen hundred and nine
3 is hereby amended by striking out section seventy-one
4 and inserting in place thereof the following:— *Section*
5 *71.* Taxes shall be payable in every city, town, fire,
6 water, or improvement district in which the same are as-
7 sessed, not later than the fifteenth day of October of each
8 year, and on all taxes so assessed remaining unpaid after
9 the first day of November, interest shall be paid at the
10 rate of six per cent per annum from the fifteenth day of
11 October until said taxes are paid; but a city, town, fire,
12 water, or improvement district may by vote, by-law, or
13 ordinance charge interest from an earlier date, and such
14 interest shall be added to and be a part of such taxes.

1 SECTION 2. On all taxes of previous years remaining
2 unpaid on January one, nineteen hundred and fourteen,
3 interest shall be charged at the rate of six per cent per
4 annum until paid.

1 SECTION 3. Cities and towns shall not allow any dis-
2 count to persons or corporations making payment of their
3 taxes.

1 SECTION 4. If taxes assessed after this act takes effect
2 remain unpaid for fourteen days after demand therefor,
3 the collector shall, within one year from the first day of
4 October in the year of the assessment, levy the tax to-
5 gether with all incidental charges and fees, in the manner
6 provided by law.

1 SECTION 5. Section seventy of Part I of chapter four
2 hundred and ninety of the acts of the year nineteen hun-
3 dred and nine, and all acts and parts of acts inconsistent
4 herewith, are hereby repealed.

1 SECTION 6. This act shall take effect on the first day
2 of January, nineteen hundred and fifteen.

