
Accompanying the fifteenth recommendation of the State Tax Commission (House, No. 137). Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING PENALTIES FOR FAILURE TO PAY OVER SALES OR
USE 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. Subsection 19 of section 1 of chapter 14 of the acts
2 of 1966 is hereby amended by adding the following two para-
3 graphs:—

4 (d) If any vendor fails to pay any tax within the time pre-
5 scribed by this section, there shall be imposed on such vendor
6 a penalty of one per cent of the amount of the underpayment
7 for each month, or fraction thereof, during which such failure
8 continues, not exceeding six per cent in the aggregate. Such
9 penalty shall be added to and become a part of the tax assessed.
10 For purposes of this paragraph, the word "underpayment" shall
11 mean the excess of the amount of the tax required to be paid
12 over the amount thereof actually paid on or before the date
13 prescribed therefor.

14 (e) Any penalty or additional tax imposed under the pro-
15 visions of this subsection may be waived or abated, in whole
16 or in part, by the commissioner if good and sufficient cause
17 existed for the delinquency resulting in such penalty or addi-
18 tional tax.

1 SECTION 2. This act shall apply to returns required to be filed
2 on or after the effective date of this act.

The Constitution of the United States

Article I, Section 1

All legislative Powers herein granted shall be vested in a Congress of the United States, which shall consist of a Senate and House of Representatives.

Section 1. All legislative Powers herein granted shall be vested in a Congress of the United States, which shall consist of a Senate and House of Representatives.

Section 2. The House of Representatives shall be composed of Members chosen every second Year by the People of the several States, and the Electors in each State shall have the Qualifications requisite for Electors in that State.

Section 3. The Senate of the United States shall be composed of two Senators from each State, chosen by the Legislature of the State for which they are elected, and they shall hold their Offices during the Term of their respective States, until their Successors be chosen.

Section 4. The Times, Places and Manner of holding the Elections of Senators and Representatives, shall be prescribed in each State by the Legislature thereof; but the Congress may at any time by Law make or alter such Regulations, except as to the Places of Elections.

Section 5. The Congress shall assemble at least once in every Year, and such Meeting shall begin at Noon on the first Monday in December, unless they shall by Law provide for the Day of the Commencement of the same.

Section 6. The Senators and Representatives shall receive Compensation for their Services, which shall be ascertained from Time to Time by the Congress.

Section 7. The Congress shall have Power to lay and collect Taxes, Duties, Imposts and Excises, to regulate Commerce with foreign Nations, among the several States, and with the Indian Tribes; to borrow Money on the Credit of the United States, to emit and put to Pass, and to regulate the Value of Money, the Coinage and the Use of Bank Notes.

Section 8. The Congress shall have Power to make all Laws which shall be necessary and proper for carrying into Execution the foregoing Powers, and all other Powers vested by this Constitution in the Government of the United States, or in any Department or Officer thereof.