

HOUSE No. 2402

By Mr. Gammal of Worcester, petition of Edward W. Brooke for legislation to provide that the Division of Employment Security shall have a prior lien against the property of delinquent taxpayers. Labor and Industries.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING THAT THE DIVISION OF EMPLOYMENT SECURITY SHALL HAVE A PRIOR LIEN AGAINST THE PROPERTY OF DELINQUENT TAXPAYERS.

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. Section 16 of chapter 151A of the General Laws,
2 as most recently amended by chapter 685 of the acts of 1941, is
3 hereby amended by adding the following new sentence at the end
4 thereof:— If a person liable to pay any tax, neglects or refuses
5 to pay the same after demand, (including any interest, addi-
6 tional amount, addition to tax, or assessable payroll, together
7 with any cost that may accrue thereto), shall be a lien in favor
8 of the division of employment security upon the property and
9 rights to property, whether real or personal, belonging to such
10 person.

1 SECTION 2. This act shall take effect ninety days after its
2 passage.

