

HOUSE No. 162

Accompanying the twentieth recommendation of the State Tax Commission
(House, No. 142). Taxation.

The Commonwealth of Massachusetts

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

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 is hereby
2 amended by inserting after section 6 the following sec-
3 tion:—

4 *Section 6A.* Any person who (a) Signs and delivers to a
5 purchaser or purchasers, or any person or persons by his, her
6 or their direction, a deed, instrument or writing without
7 having the stamps required by this chapter affixed thereto (or
8 to the vellum, parchment or paper upon which it is written or
9 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
14 to 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, shall be subject to such penalty, not exceeding one
20 hundred dollars, as the commissioner may determine. Such

21 penalty shall be payable upon notice from the commissioner
22 and shall be collected in the same manner as the excise
23 imposed by this chapter. For good and sufficient cause, the
24 commissioner may abate such penalty in whole or in part.

25 In no event shall the provisions of this section operate to
26 impair the validity of any deed, instrument or writing or the
27 validity of its recording or registration.

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