

HOUSE No. 5621

The Commonwealth of Massachusetts

House of Representatives, May 18, 1970.

The Committee on Taxation, to whom was referred the petition (accompanied by bill, House, No. 1343) of Charles Coyle for legislation to eliminate payment of the room occupancy excise when the rent cannot be recovered by the operator, report the accompanying bill (House, No. 5621).

For the Committee,

JAMES A. O'BRIEN, JR.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy.

AN ACT FOR ABATEMENT OF EXCISES ON ACCOUNTS DETERMINED TO BE WORTHLESS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- 1 Chapter 64G of the General Laws is hereby amended by
- 2 inserting after section 7 thereof the following section: —
- 3 *Section 7A.* Any operator who has paid to the commissioner
- 4 an excise under section seven upon an account later determined
- 5 to be worthless shall be entitled to an abatement of the excise
- 6 paid on such worthless account. Such claim for abatement shall
- 7 be filed on or before April fifteenth of each year, covering the
- 8 amount of the excise on such accounts determined to be
- 9 worthless in the prior calendar year.
- 10 Any operator who shall recover an excise on an account
- 11 previously determined to be worthless, for which an application
- 12 for abatement has been filed, shall report and include the same in
- 13 his monthly return at the time of recovery.