

SENATE No. 1172

By Mr. Rogers, a petition (accompanied by bill, Senate, No. 1172) of George Rogers, Raymond S. Peck and another for legislation relative to the payment of certain excise taxes. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-eight.

AN ACT RELATIVE TO THE PAYMENT OF CERTAIN EXCISE 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 5 of chapter 64B of the General Laws, as most re-
2 cently amended by section 78 of chapter 654 of the acts of
3 1953, is hereby further amended by adding the following par-
4 agraph: —

5 An exemption to this requirement shall be issued to tax-
6 payers whose average monthly charge does not exceed ten dol-
7 lars, such average to be computed on the basis of returns for
8 the preceding twelve months. Said taxpayers shall file with
9 the commissioner a return of their taxable charges for the
10 calendar year. Every such return shall be filed within ten days
11 after the expiration of the period covered thereby; provided,
12 that the commissioner may extend the time for filing.

