

[Similar Matter Filed During Past Session —

See Senate No. 1992 of 1985.]

# SENATE . . . . . No. 1484

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By Mr. Keating, a petition (accompanied by bill, Senate, No. 1484) of William R. Keating for legislation relative to the payment of interest on income tax refunds that are held ninety days after the return is filed. Taxation.

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## The Commonwealth of Massachusetts

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In the Year One Thousand Nine Hundred and Eighty-Six.

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AN ACT TO MAKE THE DEPARTMENT OF REVENUE PAY INTEREST ON INCOME TAX REFUNDS THAT ARE HELD NINETY DAYS AFTER THE RETURN IS FILED.

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

- 1 The first paragraph of section 40 of chapter 62C of the General Laws,
- 2 as amended by section 5 of chapter 27 of the acts of 1980, is hereby
- 3 further amended by striking out in line 6, the word "six" and inserting
- 4 in place thereof the word: — three.

