

Accompanying the thirteenth recommendation of the Department of Revenue (House, No. 244). Taxation.

**The Commonwealth of Massachusetts**

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

**AN ACT REQUIRING QUARTERLY DISTRIBUTIONS TO CITIES AND TOWNS.**

*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 20 of chapter 59 of the General Laws,  
2 as appearing in 1986 Official Edition, is hereby amended by  
3 striking out the first paragraph and inserting in place thereof the  
4 following paragraph: —

5 The state treasurer, not later than August twentieth in each year,  
6 shall send his formal notice by mail to the assessors and treasurers  
7 of the several cities and towns for the payment of charges and  
8 assessments under general or special law which may be due and  
9 payable to the commonwealth as provided by law or as certified  
10 to him by the appropriate board, department or commission.

1 SECTION 2. Section 21 of said chapter 59, as so appearing, is  
2 hereby amended by striking out the first three sentences and  
3 inserting in place thereof the following sentence: — The assessors  
4 shall assess state and county taxes duly certified to them and shall  
5 assess such state and county taxes as estimated in advance by the  
6 commissioner.

1 SECTION 3. Section 18A of chapter 58 of the General Laws,  
2 as appearing in the 1986 Official Edition, is hereby amended by  
3 striking out the first paragraph and inserting in place thereof the  
4 following paragraph: —

5 Beginning with the fiscal year nineteen hundred and eighty-  
6 nine, and continuing in every fiscal year thereafter, the state  
7 treasurer shall, subject to appropriation and upon certification of

8 the commissioner, annually distribute from the General Fund to  
9 the several cities, towns, regional school districts and independent  
10 vocational schools on or before the date specified, to the extent  
11 that sufficient funds are available on such dates, the full amounts  
12 of school aid due the several cities, towns, regional school districts  
13 and independent vocational schools under the provisions of  
14 chapter seventy, provided, that not less than one quarter thereof  
15 shall be paid on or before September first. A second payment shall  
16 be made on or before December first, and a third payment shall  
17 be made on or before March first, and such payment, together  
18 with the payments previously made, shall equal seventy-five per  
19 cent of the total amount due. The balance thereof shall be paid  
20 on or before June first.

1 SECTION 4. Section 18A of said chapter 58, as so appearing,  
2 is hereby further amended by striking out the second and third  
3 paragraphs.

1 SECTION 5. Section 18B of said chapter 58, as so appearing,  
2 is hereby amended by striking out the second sentence and  
3 inserting in place thereof the following sentence: — There shall  
4 be a quarterly distribution on or before September 1, December  
5 1, March 1 and June 1.

1 SECTION 6. Subsection (a) of section 18C of said chapter 58,  
2 as so appearing, is hereby amended by striking out the fourth  
3 sentence and inserting in place thereof the following two  
4 sentences: — Twenty-five per cent of the prior fiscal year's actual  
5 receipts shall be distributed on or before September first,  
6 December first and March first. The fiscal distribution on or  
7 before June first will be twenty-five per cent of the prior fiscal  
8 year's actual receipts plus all adjustments thereto based on the  
9 current fiscal year's actual receipts as certified by the Lottery  
10 Commission.

1 SECTION 7. Section 92 of chapter 233 of the acts of 1983 is  
2 hereby amended by striking out the last sentence and inserting  
3 in place thereof the following sentence: — The registrar shall  
4 transmit by November 1 such certified assessments to the state

5 treasurer who shall collect such charges from each city and town  
6 in the amount certified by the registrar of motor vehicles.

1 SECTION 8. The provisions of this act shall apply to fiscal  
2 years beginning on or after July first, nineteen hundred and eighty-  
3 eight.

The first part of the report deals with the general conditions of the country during the year.

The second part of the report deals with the details of the various departments.

The third part of the report deals with the financial statement of the year.

The fourth part of the report deals with the general remarks of the year.

The fifth part of the report deals with the general remarks of the year.

The sixth part of the report deals with the general remarks of the year.

The seventh part of the report deals with the general remarks of the year.

The eighth part of the report deals with the general remarks of the year.

The ninth part of the report deals with the general remarks of the year.

The tenth part of the report deals with the general remarks of the year.

The eleventh part of the report deals with the general remarks of the year.

The twelfth part of the report deals with the general remarks of the year.

The thirteenth part of the report deals with the general remarks of the year.

The fourteenth part of the report deals with the general remarks of the year.