

By Mr. Ranieri of Bellingham, petition of Daniel J. Ranieri and other members of the General Court for legislation to authorize the waiver or abatement of interest and penalty on use taxes assessed upon out-of-state, non-business purchases. Taxation.

The Commonwealth of Massachusetts

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

AN ACT AUTHORIZING THE WAIVER OR ABATEMENT OF INTEREST AND PENALTY ON USE TAXES ASSESSED UPON CERTAIN OUT-OF-STATE, NON-BUSINESS PURCHASES.

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. Notwithstanding the provisions of chapter sixty-
2 two C of the General Laws, the commissioner of revenue may,
3 for good cause, waive or abate, in whole or in part, interest or
4 penalty charges required to be included in the assessment of use
5 taxes upon personal, non-business goods purchased in
6 Connecticut and Rhode Island prior to June first, nineteen
7 hundred and eighty-eight, by a Massachusetts inhabitant; pro-
8 vided however, that such assessment results directly from informa-
9 tion or data obtained under the Tri-State Compact, so-called,
10 between Massachusetts, Connecticut and Rhode Island. Interest,
11 however, shall accrue upon such assessment not paid within ninety
12 days following the date of the notice of assessment.

13 Application for abatement of such interest may, in addition to
14 the time periods provided under section thirty-seven of said
15 chapter sixty-two C, be filed with the commissioner of revenue
16 on or before December thirty-first, nineteen hundred and ninety-
17 one.

18 The authority granted under this act to waive or abate interest
19 or penalty charges shall terminate on December thirty-first, nine-
20 teen hundred and ninety-two.

21 Notwithstanding the foregoing, no penalty shall be imposed by

22 said commissioner for the failure to pay such assessment and no
23 person shall be required to pay a penalty for such failure, pro-
24 vided however, that such assessment is paid within ninety days
25 following the date of notice of such assessment.

1 SECTION 2. This act shall take effect upon its passage.