

Accompanying the thirty-ninth recommendation of the Department of Revenue (House, No. 290). Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATING TO THE COLLECTION OF DELINQUENT TAXES FROM CERTAIN CORPORATIONS.

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. Clause (d) of section 100 of chapter 156B of the
2 General Laws, as amended by section 3 of chapter 454 of the acts of
3 1979, is hereby further amended by adding at the end thereof the
4 following sentence: — Notwithstanding the foregoing, the disso-
5 lution of the corporation shall not become effective unless and
6 until the state secretary has received a certificate of the commis-
7 sioner of revenue that all taxes due and payable under chapter
8 sixty-two C by the corporaton to the commonwealth have been
9 paid or provided for.

1 SECTION 2. Section 101 of said chapter 156B, as most recently
2 amended by section 4 of chapter 454 of the acts of 1979, is hereby
3 further amended by striking out the first paragraph and inserting in
4 place thereof the following paragraph: —

5 If a corporation has failed to comply with the provisions of law
6 requiring the filing of reports with the state secretary, or the filing
7 of any tax returns or the payment of any taxes under chapter
8 sixty-two C, or if the state secretary is satisfied that a corporation
9 has become inactive and that its dissolution would be in the public
10 interest, the state secretary shall dissolve the corporation subject to
11 the provisions of sections one hundred and two, one hundred and
12 four and one hundred and eight.

1 SECTION 3. The third paragraph of section 101 of said chapter
2 156B, as inserted by section 4 of chapter 454 of the acts of 1979, is
3 hereby further amended by striking out the last sentence and
4 inserting in place thereof the following sentence: — Notwithstand-
5 ing the foregoing, a corporation shall not be dissolved if the
6 reports, tax returns or tax payments that gave rise to the state
7 secretary's notice have been filed, paid or provided for at least ten
8 days before the effective date of dissolution and the state secretary
9 has received a certificate issued by the commissioner of revenue
10 that the corporation is in good standing with respect to any and all
11 returns due and taxes payable to said commissioner, or if the state
12 secretary determines before the effective date of dissolution that
13 the dissolution would not be in the public interest.

1 SECTION 4. This act shall take effect on January first, nine-
2 teen hundred and eighty-six and shall apply to dissolutions of
3 corporations taking effect on or after said date.