

HOUSE No. 2965

By Mr. Travis of Rehoboth, petition of Philip Travis for legislation to regulate the time for payment of late tax bills. Taxation.

The Commonwealth of Massachusetts

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

AN ACT REGULATING THE TIME FOR PAYMENT OF LATE TAX BILLS.

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 57 of Chapter 59 of the General Laws, as most recently
- 2 amended by section 1 of Chapter 503 of the Acts of 1979, is hereby
- 3 further amended by adding the following paragraph: —
- 4 In the event that bills for real estate and personal property taxes
- 5 are not sent out in accordance with the schedule prescribed by
- 6 this section, they shall be due and payable no earlier than thirty
- 7 days from the date on which they were mailed, except in the case
- 8 of taxpayers sixty-five years of age or older, in which case they
- 9 shall be due and payable no earlier than forty-five days from the
- 10 date on which they were mailed.

