

By Mr. Wetmore, a petition (accompanied by bill, Senate, No. 1818) of Robert D. Wetmore and Patrick F. Landers III for legislation relative to quarterly tax payments in cities or towns. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO QUARTERLY TAXES IN CITIES OR 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 Notwithstanding the provisions of section fifty-seven C of
2 chapter fifty-nine to the contrary, a city or town is authorized with
3 respect to fiscal year nineteen hundred and ninety-four to issue
4 notices of preliminary tax in addition to such notice of preliminary
5 tax as provided in said section and require payment of preliminary
6 tax; provided, however, that no such notice of preliminary tax
7 may issue unless first approved by the commissioner of revenue;
8 and, provided further, that as a condition of any such approval,
9 the commissioner may establish such requirements as he deems
10 appropriate, which may include, but not be limited to, the
11 submission by the board of assessors of all information required
12 to set the tax rate under the provisions of section twenty-three
13 of said chapter fifty-nine, except the assessed valuation of all real
14 and personal property subject to taxation for the current fiscal
15 year.

16 In the event an additional notice of preliminary tax is issued
17 by a city or town pursuant to this act and requires a third quarterly
18 installment payment with respect to fiscal year nineteen hundred
19 and ninety-four, such notice shall be mailed on or before
20 December thirty-first, nineteen hundred and ninety-three, or on
21 such later date as is approved by the commissioner, and such tax
22 shall be due and payable on February first, nineteen hundred and
23 ninety-four, or thirty days after the date of mailing of such notice,

24 whichever is later. The amount of any additional installment
25 payment required pursuant to this act shall not exceed the amount
26 of the first quarterly installment payment for fiscal year nineteen
27 hundred and ninety-four as provided for by said section fifty-
28 seven C of said chapter fifty-nine. The actual tax bill issued upon
29 the establishment of the tax rate for said fiscal year shall represent
30 the full balance owed after credit is given for the preliminary tax
31 payments previously made and shall be due and payable on May
32 first, nineteen hundred and ninety-four or thirty days after the date
33 of mailing of such bill, whichever is later. To the extent not
34 inconsistent with the provisions contained herein, the provisions
35 of said Section fifty-seven C of said chapter fifty-nine, including
36 the payment of interest, shall be fully applicable to any notice of
37 preliminary tax issued pursuant to the provisions of this section
38 and to any actual tax bills issued for fiscal year nineteen hundred
39 and ninety-four.