

# HOUSE . . . . . No. 2072

By Mr. Scaccia of Boston, petition of Angelo M. Scaccia relative to the tax liability for certain trustees. Taxation.

## The Commonwealth of Massachusetts

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

### AN ACT RELATING TO THE LIABILITY OF TRUSTEES.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 The General Laws are hereby amended by inserting after Chapter  
2 60, section 35, the following section:

3 *Section 35A.* Any tax, fee or charge assessed to any person is the  
4 primary personal liability of that person, and if a trust, trustee or  
5 trustees, are assessed, notwithstanding any other law to the  
6 contrary, the same are personally liable for the full extent of the tax.  
7 If a tax, charge or fee remains unpaid after a demand for it has been  
8 issued, it may be recovered in an action of contract or in any other  
9 appropriate action, suite or proceeding brought by the collector in  
10 the name of the city or town against the person assessed. The city or  
11 town or holder of a tax title may bring such action as provided by  
12 this section to recover any deficiency between the fair market value  
13 of property at the time of the entry of a final decree as provided by  
14 section seventy-three through eighty-three and the accrued tax,  
15 charges or fees.

