

HOUSE No. 2809

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, September 27, 1951.

The committee on Taxation, to whom was referred the message from His Excellency the Governor recommending legislation to provide for the permanent continuance of the accelerated payment of income and corporate taxes (House, No. 2795), report the accompanying bill (House, No. 2809).

For the committee,

ARTHUR U. MAHAN.

The Commonwealth of Massachusetts

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

AN ACT EXTENDING THE TIME WHEN CERTAIN TAXES SHALL
BE DUE AND PAYABLE WHEN THE TAX RETURN THEREFOR
IS REQUIRED TO BE FILED.

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

1 Chapter 816 of the acts of 1950 is hereby amended
2 by striking out section 4 and inserting in place thereof
3 the following: —

4 *Section 4.* This act shall take effect on January
5 first, nineteen hundred and fifty-one, and shall apply
6 only to such taxes collected or collectible during the
7 calendar years nineteen hundred and fifty-one and
8 nineteen hundred and fifty-two.