

# HOUSE . . . . No. 2828

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## The Commonwealth of Massachusetts

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### REPORT OF THE COMMISSIONER OF ADMINISTRATION RECOMMENDING LEGISLATION RELATIVE TO THE DUE DATE OF CERTAIN TAXES.

(Under Section 7 of Chapter 7 of the General Laws.)

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August 9, 1950.

*To the Honorable Senate and House of Representatives.*

The Budget Commissioner has informed me that estimates of revenue for the 1951 fiscal year are inadequate to meet anticipated expenditures in the General Fund. In accordance with the provisions of chapter 7, section 7, I am enclosing an Act to advance the Date of Collection of Certain Taxes to aid in balancing the Budget for the Fiscal Year 1951.

I would appreciate your filing this with the proper committee.

Very truly yours,

THOMAS H. BUCKLEY,  
*Commissioner of Administration.*

## The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Fifty.

AN ACT RELATIVE TO THE DUE DATE OF CERTAIN TAXES.

*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. Notwithstanding the provisions of  
2 section forty-eight of chapter sixty-three of the  
3 General Laws, or any other provision of law to the  
4 contrary, all taxes required to be paid thereunder or  
5 in connection therewith shall, except as otherwise  
6 provided by section seventy-six, be due and payable  
7 in advance of assessment at the time when the tax  
8 return is required to be filed.

1 SECTION 2. Notwithstanding the provisions of  
2 section thirty-seven A of chapter sixty-two of the  
3 General Laws, or any other provision of law to the  
4 contrary, all taxes required to be paid thereunder or  
5 in connection therewith, except as provided in sec-  
6 tion twenty-five, shall be due and payable in advance  
7 of assessment at the time when the tax return is  
8 required to be filed.

1 SECTION 3. Notwithstanding the provisions of  
2 section three of chapter sixty-three A of the General  
3 Laws, or any other provision of law to the contrary,  
4 all taxes required to be paid thereunder or in con-

5 nection therewith shall be due and payable in advance  
6 of assessment at the time when the tax return is  
7 required to be filed.

1 SECTION 4. This act shall take effect on January  
2 first, nineteen hundred and fifty-one, and shall apply  
3 to all such taxes collected or collectible during the  
4 calendar year nineteen hundred and fifty-one.

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