

SENATE No. 1430

By Mr. Keating, a petition (accompanied by bill, Senate, No. 1430) of William R. Keating for legislation relative to the reporting by the Comptroller of certain tax revenues collected by the Commonwealth. Taxation.

The Commonwealth of Massachusetts

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

AN ACT EXTENDING TRUSTEE SALES TAX PAYMENT PRIVILEGES.

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

1 Subsection 1 of section 5 of chapter 29 of the General Laws,
2 as appearing in the 1992 Official Edition, is hereby amended by
3 striking paragraph (c) thereof, and inserting in place thereof the
4 following:

5 (c) The actual revenue for the three preceding fiscal years,
6 itemized so as to show the sources from which received, except
7 that taxes under chapters sixty-two B, sixty-four H, sixty-four I,
8 and sixty-four G withheld or collected by an employer, vendor
9 or operator in one fiscal year, but paid over to the commonwealth
10 on or before the due dates in the first month of the following fiscal
11 year, shall be credited to the fiscal year in which they were withheld
12 or collected.

