

[Similar Matter Filed During Past Session —
See Senate, No. 1416 of 1994.]

SENATE. No. 1601

By Mr. Keating, a petition (accompanied by bill, Senate, No. 1601) of William R. Keating for legislation to modify the period to claim reimbursement of excise on worthless accounts. Taxation.

The Commonwealth of Massachusetts

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

AN ACT TO MODIFY THE PERIOD TO CLAIM REIMBURSEMENT OF EXCISE
ON WORTHLESS ACCOUNTS.

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 33 of Chapter 64H of the General Laws is hereby
2 amended by deleting the second sentence thereof and replacing it
3 with the following:— Such claim for reimbursement, covering the
4 amount of excise paid on accounts determined to be worthless in
5 the vendor's prior fiscal year, shall be filed on or before the due
6 date, including extensions, of the federal income tax return
7 (or annual federal filing in the case of an exempt organization) for
8 such prior fiscal year.

