

HOUSE No. 3515

By Mr. Lynch of Barnstable, petition of Thomas K. Lynch that the estimated income tax provisions relating to farmers be extended to include fishermen. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING THAT THE ESTIMATED INCOME TAX PROVISIONS OF THE COMMONWEALTH RELATING TO FARMERS BE EXTENDED TO INCLUDE FISHERMEN.

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 62B of the General Laws is hereby amended by striking
2 out section 15, inserted by section 1 of chapter 17 of the acts of
3 1959, and inserting in place thereof the following section:—

4 *Section 15.* In the case of a taxpayer whose estimated gross
5 income from farming or fishing for the taxable year is at least two
6 thirds of his total gross income from all sources for the taxable
7 year, in lieu of the time prescribed in section thirteen, the declara-
8 tion for the taxable year may be made at any time on or before
9 January fifteenth of the succeeding year. If such taxpayer makes a
10 declaration of estimated tax after September fifteenth of the taxa-
11 ble year and on or before January fifteenth of the succeeding year,
12 the estimated tax shall be paid in full at the time of the filing of the
13 declaration.

