

By Mr. Scibelli of Springfield, petition of Anthony M. Scibelli and other members of the General Court relative to the collection of certain taxes. Taxation.

**The Commonwealth of Massachusetts**

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

AN ACT AMENDING THE LAW RELATIVE TO THE COLLECTION 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. Section 45A of Chapter 62C of the General Laws,  
2 as appearing in section six of chapter twenty-seven of the Acts of  
3 1980, is hereby amended by striking out the second paragraph and  
4 inserting in place thereof the following paragraph: —

5 By regulation, the commissioner shall further provide the  
6 manner and conditions under which such returns shall be filed and  
7 such tax payments shall be made; shall prescribe additions to tax  
8 on account of underpayment of estimated tax similar to those  
9 applicable to underpayments of tax under chapter sixty-three B;  
10 and may provide that such returns be filed and tax payments be  
11 made to a bank designated as a depository and fiscal agent under  
12 section forty-five; provided, however, that payments to such a  
13 bank shall not be allowed more often than once per month. The use  
14 of a bank for this purpose shall not be considered a violation of the  
15 provisions of section twenty-one; provided, however, that all em-  
16 ployees of said bank having access to returns or documents to  
17 which section twenty-one is applicable shall be subject to the  
18 provisions of said section, including the penalties for their viola-  
19 tion under subsection (c) of said section.

1 SECTION 2. This act shall take effect as of January one, nine-  
2 teen hundred and eighty-one.

THE HOUSE OF REPRESENTATIVES

IN SENATE

COMMITTEE ON

EDUCATION AND LABOR

REPORT

ON THE

COMMISSIONERS OF THE

EDUCATION OF THE DISTRICT OF COLUMBIA

FOR THE YEAR 1907