

By Mr. Honan of Boston, petition of Kevin G. Honan relative to the assessment of real property under the law regulating the excise tax on deeds, instruments and writings. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO ASSESSMENT OF REAL PROPERTY.

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 One of Chapter 64D of the General
2 Laws, as appearing in the 1990 Official Edition, is hereby amended
3 by adding, at the end of the first sentence, the following: —
4 provided, however, there shall be levied, collected and paid a
5 surtax of one hundred dollars in addition to said excise for any
6 such deed, instrument or writing presented for recording which
7 is not accompanied by the form required by the third paragraph
8 of section 24 of chapter 36.

1 SECTION 2. Section Ten of said chapter is hereby amended
2 by striking in line 2 the words “the commonwealth,” and inserting
3 the following: — the commonwealth; provided, however, that the
4 commissioner of revenue shall, on at least a quarterly basis,
5 distribute to the city or town in which the land, tenement, or other
6 realty is located, the proceeds of any surtax collected as provided
7 in section one.

