

HOUSE No. 19.

Commonwealth of Massachusetts.

HOUSE OF REPRESENTATIVES, January 24, 1878.

The Joint Special Committee on Taxation, who were instructed to inquire into the expediency of "so amending chapter 225 of the Acts of the year 1873, that delinquent tax-payers may be relieved from paying such excessive interest as they are now required to pay in many of the cities and towns of the Commonwealth," report that it is inexpedient to legislate thereon.

For the Committee,

HAMILTON A. HILL.

[Moved by Mr. CHAPIN, of Boston, as a substitute for report of Committee on Taxation, inexpedient to legislate on an order relative to rates of interest charged to delinquent tax-payers.]

Commonwealth of Massachusetts.

In the Year One Thousand Eight Hundred and Seventy-Eight.

AN ACT

To amend Section one of Chapter two hundred and twenty-five of the Acts of the year eighteen hundred and seventy-three, relative to interest on Unpaid 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 SECT. 1. Section one of chapter two hundred and
2 twenty-five of the acts of the year eighteen hundred
3 and seventy-three is hereby amended by inserting
4 after the word "exceeding," in the sixth line, the
5 words "three-quarters of;" also, after the word
6 "exceeding," in the ninth line, the words "three-
7 quarters of."

1 SECT. 2. This act shall take effect upon its
2 passage.

SECTION 1, CHAPTER 225, OF THE ACTS OF 1873.

SECT. 1. Whenever a city or town has fixed a time within which taxes assessed therein shall be paid, such city, by its city council, and such town, at the meeting when money is appropriated or raised, may vote that on all taxes remaining unpaid after a certain time, interest shall be paid at a specified rate not exceeding one per centum per month; and may also vote that on all taxes remaining unpaid after another certain time, interest shall be paid at another specified rate, not exceeding one per centum per month; and the interest accruing under such vote or votes shall be added to, and be a part of, such taxes.

