

# HOUSE . . . . . No. 2901

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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.

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## The Commonwealth of Massachusetts

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

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### 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 insert-  
3 ing the following: — the commonwealth; provided, however, that  
4 the 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.

