

[Similar Matter Filed During Past Session —  
See Senate No. 1782 of 1984.]

**SENATE . . . . . No. 540**

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By Mr. Parker, a petition (accompanied by bill, Senate, No. 540) of John F. Parker and Robert C. Buell for legislation to reduce the surtax on income tax from seven and one-half to five percent. Taxation.

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**The Commonwealth of Massachusetts**

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

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**AN ACT REDUCING THE SURTAX ON INCOME TAX FROM SEVEN AND ONE-HALF TO FIVE PERCENT.**

*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 88 of chapter 684 of the acts of 1975 is  
2 hereby repealed effective for taxable years ending on or after  
3 December 31, 1986.

1 SECTION 2. For taxable years ending after December thirty-  
2 first, nineteen hundred and eighty-six there is hereby impos-  
3 ed, in addition to the taxes levied under the provisions of  
4 chapter sixty-two of the General Laws, a tax equal to five per-  
5 cent of the taxes levied under the provisions of said chapter.  
6 All provisions of law relative to the assessment, collection,  
7 payment, abatement, verification and administration of  
8 taxes, including penalties levied under said chapter shall, so  
9 far as pertinent, be applicable to the tax imposed by this  
10 section.

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### The Senate

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