

HOUSE No. 4803

By Mr. Loring of Acton, petition of John H. Loring, Joseph N. Hermann and Thomas F. Brownell relative to increasing the penalty for certain state tax delinquencies. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty.

AN ACT INCREASING THE PENALTY FOR CERTAIN STATE TAX DELINQUENCIES.

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 33 of Chapter 62C of the General Laws, as inserted by
2 section 22 of chapter 415 of the acts of 1976, is hereby amended by
3 striking out the first paragraph and inserting in place thereof the
4 following paragraph: —

5 *Section 33.* If any return is not filed with the commissioner on
6 or before its due date or within any extension of time granted by
7 him, there shall be added to and become a part of the tax, as an
8 additional tax, a penalty of one and one-half percent of the amount
9 required to be shown as the tax on such return for each month or
10 fraction thereof, during which such failure continues. If any
11 amount of tax is not paid to the commissioner on or before its
12 statutory due date, there shall be added to and become a part of the
13 tax interest at the rate of one and one-half percent of the amount
14 not paid for each month or fraction thereof during which the
15 amount remains unpaid.

