

Accompanying the second recommendation of the Department of Revenue (House, No. 220). Taxation.

The Commonwealth of Massachusetts

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

AN ACT MAKING CORRECTIVE CHANGES IN EXISTING TAX LAWS.

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. Clause 1 of section 6 of chapter 14 of the General
2 Laws, as appearing in the 1984 Official Edition, is hereby amended
3 by striking out, in line 3, the words "not consistent" and inserting
4 in place thereof the words: — not inconsistent.

1 SECTION 2. Subparagraph (7) of paragraph (a) of Part B of
2 section 3 of chapter 62 of the General Laws, as so appearing, is
3 hereby amended by striking out, in line 65, the words "forty-four
4 A" and inserting in place thereof the word: — twenty-one.

1 SECTION 3. Subparagraph (8) of paragraph (a) of Part B of
2 section 3 of said chapter 62, as so appearing, is hereby amended by
3 striking out, in line 76, the words "forty-four A" and inserting in
4 place thereof the word: — twenty-one.

1 SECTION 4. Subsection (c) of section 10 of said chapter 62, as
2 so appearing, is hereby amended by striking out, in lines 47 and 48,
3 the words "appointed by a Massachusetts court; trustees" and
4 inserting in place thereof the words: — ; trustees and executors.

1 SECTION 5. Section 12A of said chapter 62, as so appearing,
2 is hereby amended by striking out, in line 2, the words "clauses
3 one, two, three and four of".

1 SECTION 6. Section 13 of said chapter 62, as so appearing, is
2 hereby amended by striking out, in line 1, the word “twelve” and
3 inserting in place thereof the words: — twelve A.

1 SECTION 7. Section 4 of chapter 62B of the General Laws, as
2 so appearing, is hereby amended by striking out subsection (a),
3 and inserting in place thereof the following subsection: —

4 (a) Every employee on or before the date of commencement of
5 employment shall furnish his employer with a signed withholding
6 exemption certificate setting forth the number of dependency
7 exemptions which he claims, which shall in no event exceed the
8 number to which he is entitled under chapter sixty-two plus one for
9 his own personal exemption under said chapter. The term “depen-
10 dency exemptions”, as used in this chapter, shall include an exemp-
11 tion for a spouse meeting the requirements of chapter sixty-two. If
12 any employee fails to furnish such signed certificate, the number of
13 his exemptions shall be considered zero.

1 SECTION 8. Subsection (b) of section 6 of chapter 62C of the
2 General Laws, as appearing in the 1984 Official Edition, is hereby
3 amended by inserting after the word “sixty-two,” in line 34, the
4 words: — which exceeds one hundred dollars.

1 SECTION 9. Subsection (c) of section 12 of said chapter 62C,
2 as so appearing, is hereby amended by striking out, in line 19, the
3 words “November twenty-fifth” and inserting in place thereof the
4 words: — fifteenth day of the third month following the close of its
5 taxable year.

1 SECTION 10. Subsection (b) of section 26 of chapter 62C of
2 the General Laws, as so appearing, is hereby amended by striking
3 out, in line 11, the word “thirty-three” and inserting in place
4 thereof the word: — thirty-two.

1 SECTION 11. The fourth sentence of section 30 of said chapter
2 62C, as so appearing, is hereby amended by striking out, at the end
3 thereof, the word “thirty-three” and inserting in place thereof the
4 word: — thirty-two.

1 SECTION 12. Subsection (d) of section 33 of said chapter 62C,
2 as so appearing, is hereby amended by striking out the second
3 sentence and inserting in place thereof the following sentence: —
4 For purposes of subsections (b) and (c), the amount of tax shown
5 on the return shall, for the purpose of computing the addition for
6 any month, be reduced by the amount of any part of the tax which
7 is paid before the beginning of such month.

1 SECTION 13. The first sentence of section 40 of said chapter
2 62C, as so appearing, is hereby amended by striking out, in lines 5
3 and 6, the words “twelve per cent per annum, or such adjusted rate
4 as is established under section thirty-two”, and inserting in place
5 thereof the words: — eighteen per cent per annum.

1 SECTION 14. Subsection (c) of section 49A of said chapter
2 62C, as so appearing, is hereby amended by striking out, in line 15,
3 the word “forty-seven” and inserting in place thereof the words: —
4 forty-seven A.

1 SECTION 15. The first paragraph of section 18 of chapter 63
2 of the General Laws, as appearing in the 1984 Official Edition, is
3 hereby amended by striking out, in line 4, the words “twelve
4 months ending December thirty-first of the” and inserting in place
5 thereof the word: — taxable.

1 SECTION 16. The third paragraph of section 18 of said chap-
2 ter 63, as so appearing, is hereby amended by striking out, in line
3 20, the words “within the twelve months ending October thirty-
4 first of the fiscal” and inserted in place thereof the words: —
5 during the taxable.

1 SECTION 17. Section seventy-eight of said chapter sixty-two
2 C, as so appearing, is hereby repealed.

1 SECTION 18. Clause (b) of paragraph 5 of section 30 of chap-
2 ter 63 of the General Laws, as so appearing, is hereby amended by
3 striking out, in line 54, the words “forty-four B” and inserting in
4 place thereof the word: — fifty-one.

1 SECTION 19. The third sentence of subsection (b) of section 3
2 of chapter 64H of the General Laws, as so appearing, is hereby
3 amended by striking out, in line 21, the commas and the words
4 “with the approval of the commission”.

1 SECTION 20. Paragraph (cc) of section 6 of said chapter 64H,
2 as so appearing, is hereby amended by striking out, in line 341 the
3 words “public and private nonprofit primary and secondary
4 schools” and inserting in place thereof the words: — an education-
5 al institution which normally maintains a regular faculty and
6 curriculum and normally has a regularly enrolled body of pupils or
7 students in attendance at the place where its educational activities
8 are regularly carried on.

1 SECTION 21. Section 27 of chapter 64I of the General Laws,
2 as so appearing, is hereby amended by striking out the first sen-
3 tence and inserting in place thereof the following two sentences: —
4 Where a trade in of a motor vehicle or trailer is received by a dealer
5 in such vehicles holding a valid vendor’s registration, upon the sale
6 of another motor vehicle or trailer to a consumer or user, the tax
7 shall be imposed only on the difference between the sales price of
8 the motor vehicle or trailer purchased and the amount allowed on
9 the motor vehicle or trailer traded in on such purchase. When any
10 such motor vehicle or trailer traded in is subsequently sold to a
11 consumer or user, the tax provided for this chapter shall apply.

1 SECTION 22. The first sentence of the second paragraph of
2 section 27 of chapter 65 of the General Laws, as so appearing, is
3 hereby amended by striking out, in line 10, the words “section
4 thirty-three of”.

1 SECTION 23. The last sentence of section 32 of said chapter
2 65, as so appearing, is hereby amended by striking out, in line 11,
3 the word “thirty-three” and inserting in place thereof the word: —
4 thirty-two.

1 SECTION 24. The second sentence of section 2 of chapter 65A
2 of the General Laws, as so appearing, is hereby amended by
3 striking out, in line 6, the word “thirty-three” and inserting in place
4 thereof the word: — thirty-two.

1 SECTION 25. Section forty-nine of chapter three hundred and
2 sixty-seven of the acts of 1978 is hereby repealed.

1 SECTION 26. The last sentence of the third paragraph of sec-
2 tion 100 of chapter 233 of the acts of 1983 is hereby amended by
3 striking out, at the end thereof, the words “this chapter” and
4 inserting in place thereof the words: — chapter sixty-two C of the
5 General Laws.

1 SECTION 27. Sections ten, eleven, fourteen, twenty-two, twen-
2 ty-three, and twenty-four shall take effect on July first, nineteen
3 hundred and eighty. Sections twenty and twenty-five shall take
4 effect on July first, nineteen hundred and seventy-eight and shall
5 apply to meals furnished on or after said date. Sections thirteen,
6 fourteen and twenty-six shall take effect on July first, nineteen
7 hundred and eighty-three. The remainder of this act shall take
8 effect upon passage.

The first part of the report deals with the general situation of the country and the progress of the various branches of industry and commerce. It is found that the country has made considerable progress in the last few years, and that the various branches of industry and commerce are all flourishing.

The second part of the report deals with the financial situation of the country. It is found that the country has made considerable progress in the last few years, and that the various branches of industry and commerce are all flourishing.

The third part of the report deals with the social situation of the country. It is found that the country has made considerable progress in the last few years, and that the various branches of industry and commerce are all flourishing.

The fourth part of the report deals with the political situation of the country. It is found that the country has made considerable progress in the last few years, and that the various branches of industry and commerce are all flourishing.

The fifth part of the report deals with the military situation of the country. It is found that the country has made considerable progress in the last few years, and that the various branches of industry and commerce are all flourishing.

