

HOUSE No. 1651

The Commonwealth of Massachusetts.

HOUSE OF REPRESENTATIVES, Feb. 1, 1916.

The committee on Taxation, to whom were referred the petition (accompanied by bill, House, No. 832) of George W. Searle and another relative to interest on unpaid taxes, and the petition (accompanied by bill, House, No. 833) of Albert P. Worthen relative to the payment of interest on unpaid taxes, report the accompanying bill.

For the committee,

GEORGE P. DRURY

The Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Sixteen.

AN ACT

Relative to Interest upon 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 SECTION 1. Section seventy-one of Part I of chapter
2 four hundred and ninety of the acts of the year nineteen
3 hundred and nine, as amended by chapter six hundred
4 and eighty-eight of the acts of the year nineteen hundred
5 and thirteen, and by section twenty-one of chapter two
6 hundred and thirty-seven of the acts of the year nineteen
7 hundred and fifteen, is hereby further amended by strik-
8 ing out all of said section seventy-one and inserting in
9 place thereof the following:— *Section 71.* Taxes shall
10 be payable in every city and town and in every fire,
11 water, watch or improvement district in which the same
12 are assessed, not later than the fifteenth day of October
13 of each year, and on all taxes so assessed remaining un-
14 paid after the first day of November, interest shall be
15 paid at a specified rate of not less than six nor more
16 than ten per cent per annum, as such city by its city
17 council or such town or district may vote, from the
18 fifteenth day of October until such taxes are paid. In

19 case no rate is specified, interest at the rate of six per cent
20 per annum may be charged; but a city, town, fire,
21 water, watch or improvement district may by vote,
22 ordinance or by-law fix a day earlier than the fifteenth
23 day of October upon which day all taxes shall be pay-
24 able, and from which day interest shall be charged to
25 the day of payment, and interest reckoned from the day
26 so fixed to the day of payment shall be added to and
27 become a part of all taxes remaining unpaid after the day
28 so fixed. Taxes assessed under the provisions of section
29 eighty-five of Part I of said chapter four hundred and
30 ninety shall be payable not later than the thirty-first
31 day of December, and if remaining unpaid after that
32 date interest shall be paid at the specified rate from
33 December thirty-first until the day of payment, and
34 such interest shall be added to and become a part of all
35 taxes so assessed and remaining unpaid.

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

