

HOUSE No. 2859

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relative to minimum tax billing..

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. Chapter 59 of the General Laws, as appearing in the 2006
2 Official Edition, is hereby amended by inserting after Section 57B the following new section:--

3 Section 57B 1/2 Unpaid taxes not in excess of two hundred dollars; interest

4 Section 57B 1/2. In any city or town which accepts the provisions of this section,
5 notwithstanding the provisions of section 57, if a bill for real estate or personal property taxes, in
6 an amount not in excess of \$200, remains unpaid after November first of the fiscal year in which
7 it is payable, or after the thirtieth day after the date on which the bill for such tax was mailed, if
8 mailed after October first, interest at the rate of fourteen per cent per annum computed from
9 October first, or from the date the bill for such tax was mailed, if mailed after October first, shall
10 be paid on such unpaid tax.