

**SENATE . . . . . No. 1312**

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Nine**  
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An Act to authorize municipalities to grant a discount for early quarterly payments of property 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. Chapter 59 of the General Laws, as appearing in the 2002 Official Edition,  
2 is amended by inserting after section 58A by inserting the following new section:-

3 Section 58B. In any city or town that accepts the provisions of this section, on all  
4 property taxes assessed in a city or town and collected by a city or town tax collector, and said  
5 property taxes are collected in installments under section 57C; discounts for the early and full  
6 payment of each installment thereof shall be a percentage as determined by the city or town and  
7 said full installment payment must be received by a set number days as determined by the city or  
8 town; provided that, said city or town shall establish the percentage and date prior to the first  
9 quarter installment being mailed; provided further that, said notice of the discount and due date  
10 of payment for the discount shall be included in the installment payment statement.