

**HOUSE . . . . . No. 1717**

---

**The Commonwealth of Massachusetts**

PRESENTED BY:

***George N. Peterson, Jr.***

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to minimum tax billing.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>George N. Peterson, Jr.</i>	<i>9th Worcester</i>	<i>1/20/2011</i>

**HOUSE . . . . . No. 1717**

---

By Mr. Peterson of Grafton, a petition (accompanied by bill, House, No. 1717) of George N. Peterson, Jr. relative to the rate of interest on certain unpaid property tax bills. Revenue.

---

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2859 OF 2009-2010.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the Year Two Thousand Eleven**  
\_\_\_\_\_

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 2008  
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.