

HOUSE No. 2554

The Commonwealth of Massachusetts

PRESENTED BY:

Paul W. Mark

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 interest on abated bills.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Paul W. Mark</i>	<i>2nd Berkshire</i>	<i>1/16/2019</i>
<i>Michelle M. DuBois</i>	<i>10th Plymouth</i>	<i>2/1/2019</i>
<i>David Allen Robertson</i>	<i>19th Middlesex</i>	<i>2/1/2019</i>
<i>Thomas M. Stanley</i>	<i>9th Middlesex</i>	<i>2/1/2019</i>
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>	<i>1/30/2019</i>

HOUSE No. 2554

By Mr. Mark of Peru, a petition (accompanied by bill, House, No. 2554) of Paul W. Mark and others relative to interest on abated tax bills. Revenue.

The Commonwealth of Massachusetts

In the One Hundred and Ninety-First General Court
(2019-2020)

An Act relative to interest on abated bills.

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 69 of Chapter 59 is hereby amended by striking out the existing
2 text and replacing it with the following:

3 Section 69. A person whose tax has been abated shall, if the tax has been paid, be
4 reimbursed by the town to the amount of the abatement allowed, including all interest and all
5 charges paid therewith except legal costs paid as provided in section sixty-two, with interest on
6 the amount so abated at four percent from the time of payment or the due date of the tax,
7 whichever is later. No refund shall be paid on account of an abatement when there remains an
8 outstanding balance of the tax to which the abatement relates, nor shall any interest be paid on
9 account of an abatement for any period during which any part of the abated tax, net of the
10 amount of the abatement, was outstanding.