

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.