

# HOUSE . . . . . No. 4593

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## The Commonwealth of Massachusetts

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CHARLES D. BAKER  
GOVERNOR

OFFICE OF THE GOVERNOR  
**COMMONWEALTH OF MASSACHUSETTS**  
STATE HOUSE · BOSTON, MA 02133  
(617) 725-4000

KARYN POLITO  
LIEUTENANT GOVERNOR

*March 27, 2020*

To the Honorable Senate and House of Representatives,

I am filing for your consideration a bill entitled “An Act to Facilitate the Delay of the Income Tax Filing Deadline.” This legislation authorizes financing necessary to accommodate an extension of the 2019 state individual income tax filing and payment deadline from April 15, 2020 to July 15, 2020 in order to conform to the recently extended federal date due to the ongoing COVID-19 outbreak.

Specifically, this legislation authorizes the Commonwealth to have the necessary flexibility to manage deferred revenue in the current fiscal year (“Fiscal Year 2020” or “FY20”) and repay this borrowing into the next fiscal year (“Fiscal Year 2021” or “FY21”), which begins on July 1, 2020. The bill also provides authority to the State Comptroller to record as FY20 revenue, any income tax payments that were originally due in FY20 but received in FY21.

Additionally, pursuant to Section 3 of Article LXII of the Amendments to the Constitution of the Commonwealth of Massachusetts, I recommend that the notes that the State Treasurer is authorized to issue pursuant to section 1 of the accompanying bill shall be repaid before June 30, 2021.

In light of the need to protect the state’s budgetary and cash balances during the ongoing emergency, I urge your prompt enactment of this legislation to relieve pressure on the taxpayers of Massachusetts.

Respectfully submitted,

Charles D. Baker,  
*Governor*

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Message from His Excellency the Governor recommending legislation to facilitate the delay of the income tax filing deadline. March 27, 2020.

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In the One Hundred and Ninety-First General Court  
(2019-2020)  
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An Act to facilitate the delay of the income tax filing deadline.

*Whereas*, The deferred operation of this act would tend to defeat its purposes, which are to forthwith to make certain changes in law to protect the state's budgetary and cash balances during a public health emergency, each of which is immediately necessary to carry out to accomplish important public purposes, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public health and convenience.

*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. Notwithstanding any general or special law to the contrary, the state  
2    treasurer may borrow at any time during the 2020 fiscal year, in anticipation of receipts to be  
3    received by the end of the following fiscal year, such sums of money as may be necessary for the  
4    payment of ordinary demands on the treasury, and other legal obligations, including guaranties,  
5    of the commonwealth and prior notes issued under section 47 of chapter 29 of the General Laws,  
6    and may issue notes therefor. Money so borrowed and notes so issued may be at such rates of  
7    interest as shall be found necessary. The state treasurer shall repay any sums borrowed under this  
8    section as soon after said receipts are paid as is expedient, but in any event not later than June 30,  
9    2021, as recommended by the governor in a message to the general court dated March 27, 2020.

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SECTION 2. (a) All interest and payments on account of principal on notes issued pursuant to this act shall be payable from the General Fund.

(b) Notwithstanding any general or special law to the contrary, notes issued under this act and interest thereon shall be general obligations of the commonwealth and shall not be included in the computation of outstanding bonds for purposes of the limit imposed by the second paragraph of section 60A of chapter 29 of the General Laws, nor shall debt service with respect to these notes be included in the computation of the limit imposed by section 60B of said chapter 29.

SECTION 3. Notwithstanding any general or special law or prior regulation or policy to the contrary, the comptroller shall record as fiscal 2020 statutory revenues receivable income tax payments originally due with final income tax returns, income tax extensions or quarterly income estimated payments in fiscal year 2020, but not received by the commonwealth until fiscal year 2021; provided, that any such revenues deposited by the commonwealth after August 31, 2020 shall not be recorded as fiscal year 2020 statutory revenues receivable.

SECTION 4. This act shall take effect upon its passage.