

**SENATE . . . . . No. 1725**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

***Michael O. Moore***

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*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 equalizing the Department of Revenue interest rates.

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PETITION OF:

NAME:

*Michael O. Moore*

DISTRICT/ADDRESS:

*Second Worcester*

**SENATE . . . . . No. 1725**

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By Mr. Moore, a petition (accompanied by bill, Senate, No. 1725) of Michael O. Moore for legislation to equalize the Department of Revenue interest rates. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1573 OF 2017-2018.]

**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninety-First General Court  
(2019-2020)**  
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An Act relative to equalizing the Department of Revenue interest rates.

*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. Paragraph (a) of section 32 of chapter 62C of the General Laws, as  
2 appearing in the 2014 Official Edition, is hereby amended by striking out the second sentence  
3 and inserting in place thereof the following sentence:-

4 If any amount of tax is not paid to the commissioner on or before its statutory due date,  
5 there shall be added to the tax interest at the rate of the federal short-term rate determined under  
6 section 6621(b) of the Internal Revenue Code, as amended and in effect for the taxable year, plus  
7 2 percentage points, computed as simple interest.