

# HOUSE . . . . . No. 2997

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## The Commonwealth of Massachusetts

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PRESENTED BY:

***Paul W. Mark***

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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 interest on abated bills.

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PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Paul W. Mark</i>	<i>2nd Berkshire</i>	<i>1/13/2021</i>

# HOUSE . . . . . No. 2997

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By Mr. Mark of Peru, a petition (accompanied by bill, House, No. 2997) of Paul W. Mark  
relative to interest on abated real estate tax bills. Revenue.

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## The Commonwealth of Massachusetts

\_\_\_\_\_  
In the One Hundred and Ninety-Second General Court  
(2021-2022)  
\_\_\_\_\_

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 text  
2   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 the U.S. prime rate on July 1st of the fiscal year of the abated tax, as  
7   reported by the Board of Governors of the Federal System, from the time of payment or the due  
8   date of the tax, whichever is later. No refund shall be paid on account of an abatement when  
9   there remains an outstanding balance of the tax to which the abatement relates, nor shall any  
10   interest be paid on account of an abatement for any period during which any part of the abated  
11   tax, net of the amount of the abatement, was outstanding.