

**SENATE . . . . . No. 1363**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Bruce E. Tarr*

*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 temporary waiver of interest and penalties for late payment of certain local assessments during the COVID-19 epidemic.

PETITION OF:

NAME:

*Bruce E. Tarr*

DISTRICT/ADDRESS:

*First Essex and Middlesex*

**SENATE . . . . . No. 1363**

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By Mr. Tarr, a petition (accompanied by bill, Senate, No. 1363) of Bruce E. Tarr for legislation relative to temporary waiver of interest and penalties for late payment of certain local assessments during the COVID-19 epidemic. Municipalities and Regional Government.

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**The Commonwealth of Massachusetts**

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

An Act relative to temporary waiver of interest and penalties for late payment of certain local assessments during the COVID-19 epidemic.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1           Notwithstanding section 57, 57A and 57C of chapter 59 of the General Laws, section 2 of  
2 chapter 60A of the General Laws or any other general or special law to the contrary, as a result  
3 of the outbreak of the 2019 novel coronavirus, also known as COVID-19, or the governor’s  
4 March 10, 2020 declaration of a state of emergency, the chief executive officer of a city or town,  
5 as defined in clause Fifth B of section 7 of chapter 4 of the General Laws, or the prudential  
6 committee or commissioners of a district, may waive the payment of interest and other penalty in  
7 the event of late payment of any excise, tax, betterment assessment or apportionment thereof,  
8 water rate or annual sewer use or other charge added to a tax for any payments with a due date  
9 on or after May 1, 2021 and made after its respective due date but before August 1, 2021; and  
10 may waive the payment of interest and other penalty in the event of late payment of any excise,  
11 tax, betterment assessment or apportionment thereof, water rate or annual sewer use or other

- 12 charge added to a tax for any payments with a due date on or after August 1, 2021 and made
- 13 after its respective due date but before October 1, 2021.