

SENATE No. 1820

The Commonwealth of Massachusetts

PRESENTED BY:

Nick Collins

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 to aid economic recovery of the tourism industry.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Nick Collins</i>	<i>First Suffolk</i>	
<i>Joseph A. Boncore</i>	<i>First Suffolk and Middlesex</i>	<i>4/9/2021</i>

SENATE No. 1820

By Mr. Collins, a petition (accompanied by bill, Senate, No. 1820) of Nick Collins and Joseph A. Boncore for legislation to aid economic recovery of the tourism industry. Revenue.

The Commonwealth of Massachusetts

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

An Act to aid economic recovery of the tourism industry.

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 12 of Section 57c of Chapter 59 of the General Laws, as so
2 appearing, is hereby amended by inserting after the words “interest at the rate of fourteen percent
3 per annum computed from the due date shall be paid” the following words: - “provided further,
4 for the purposes of taxation in fiscal years 2021, 2022 and 2023, said interest shall not exceed
5 seven percent per annum computed from the due date”.

6 SECTION 2. Section 64 of Chapter 59 of the General Laws, as so appearing, is hereby
7 amended by inserting after the words “provided, that if the tax due for the full fiscal year on a
8 parcel of real estate is more than \$5,000, said tax shall not be abated unless the full amount of
9 said tax due, including all preliminary and actual installments, has been paid without the
10 incurring of any interest charges on any part of said tax pursuant to section 23D, 57 or 57C of
11 chapter fifty-nine of the General Laws” the following: -

“with the exception of tax years 2021, 2022 and 2023, when such prohibition shall not be applied to any bed and breakfast establishment, hotel, lodging house, or motel subject to taxation under Chapter 64G of the General Laws”.

SECTION 3. Section 69 of Chapter 59 of the General Laws, as so appearing, is hereby amended by inserting after the words “with interest on the amount so abated at eight per cent from the time of payment or the due date of the tax, whichever is later” the following: -
“provided further, for the purposes of taxation in fiscal years 2021, 2022 and 2023, said interest shall not exceed four percent per annum computed from the due date”.