

**SENATE . . . . . No. 1883**

---

**The Commonwealth of Massachusetts**

\_\_\_\_\_

PRESENTED BY:

***Michael O. Moore***

\_\_\_\_\_

*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.

\_\_\_\_\_

PETITION OF:

NAME:

*Michael O. Moore*

DISTRICT/ADDRESS:

*Second Worcester*

**SENATE . . . . . No. 1883**

---

By Mr. Moore, a petition (accompanied by bill, Senate, No. 1883) of Michael O. Moore for legislation to equalize the Department of Revenue interest rates. Revenue.

---

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1931 OF 2021-2022.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-Third General Court  
(2023-2024)**  
\_\_\_\_\_

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. Subsection (a) of section 32 of chapter 62C of the General Laws, as  
2 appearing in the 2020 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.