SENATE DOCKET, NO. FILED ON: 1/9/2009

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

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The Commonwealth of Massachusetts

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

PRESENTED BY:

**Morrissey, Michael (SEN)**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

*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 passage of the accompanying bill:

An Act to aurthorize municipalities to grant a discount for early quarterly payments of property taxes.

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

PETITION OF:

|  |  |
| --- | --- |
| Name: | District/Address: |
| Morrissey, Michael (SEN) | Norfolk and Plymouth |

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. S01762 OF 2007-2008.]

The Commonwealth of Massachusetts

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**In the Year Two Thousand and Nine**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

An Act to aurthorize municipalities to grant a discount for early quarterly payments of property taxes.

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

 SECTION 1.  Chapter 59 of the General Laws, as appearing in the 2002 Official Edition, is amended by inserting after section 58A by inserting the following new section:-

Section 58B.  In any city or town that accepts the provisions of this section, on all property taxes assessed in a city or town and collected by a city or town tax collector, and said property taxes are collected in installments under section 57C; discounts for the early and full payment of each installment thereof shall be a percentage as determined by the city or town and said full installment payment must be received by a set number days as determined by the city or town; provided that, said city or town shall establish the percentage and date prior to the first quarter installment being mailed; provided further that, said notice of the discount and due date of payment for the discount shall be included in the installment payment statement.