

**HOUSE . . . . . No.**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

**George N. Peterson, Jr.**

*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 relative to minimum tax billing.

PETITION OF:

NAME:

George N. Peterson, Jr.

DISTRICT/ADDRESS:

9th Worcester

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 3074 OF 2007-2008.]

**The Commonwealth of Massachusetts**

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**In the Year Two Thousand and Nine**

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AN ACT RELATIVE TO MINIMUM TAX BILLING.

*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. Chapter 59 of the General Laws, as appearing in the 2006  
2 Official Edition, is hereby amended by inserting after Section 57B the following new section:--

3                   **Section 57B 1/2 Unpaid taxes not in excess of two hundred dollars; interest**

4                   Section 57B 1/2. In any city or town which accepts the provisions of this section,  
5 notwithstanding the provisions of section 57, if a bill for real estate or personal property taxes, in  
6 an amount not in excess of \$200, remains unpaid after November first of the fiscal year in which  
7 it is payable, or after the thirtieth day after the date on which the bill for such tax was mailed, if  
8 mailed after October first, interest at the rate of fourteen per cent per annum computed from  
9 October first, or from the date the bill for such tax was mailed, if mailed after October first, shall  
10 be paid on such unpaid tax.