

SENATE No.

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 authorize municipalities to grant a discount for early quarterly payments of property taxes.

PETITION OF:

NAME:

Morrissey, Michael (SEN)

DISTRICT/ADDRESS:

Norfolk and Plymouth

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

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT TO AUTHORIZE 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:*

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

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