

**HOUSE . . . . . No. 3074**

By Mr. Peterson of Grafton, petition of George N. Peterson, Jr., and others relative to the rate of interest on certain unpaid property tax bills. Revenue.

**The Commonwealth of Massachusetts**

PETITION OF:

George N. Peterson, Jr.                      John W. Scibak  
Michael R. Knapik                              Bradley H. Jones, Jr.  
Bradford Hill

In the Year Two Thousand and Seven.

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 Chapter 59 of the general laws is hereby amended by inserting
- 2 after Section 57B the following new section:—
- 3 Section 57B½. Unpaid taxes not in excess of two hundred dollars;
- 4 interest.
- 5 Section 57b½. In any city or town which accepts the provisions of
- 6 this section, notwithstanding the provisions of section 57, if a bill for
- 7 real estate or personal property taxes, in an amount not in excess of
- 8 \$200, remains unpaid after November first of the fiscal year in
- 9 which it is payable, or after the thirtieth day after the date on which
- 10 the bill for such tax was mailed, if mailed after October first, interest
- 11 at the rate of fourteen per cent per annum computed from October
- 12 first, or from the date the bill for such tax was mailed, if mailed after
- 13 October first, shall be paid on such unpaid tax.