

**HOUSE . . . . . No. 1614**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

*Elizabeth A. Poirier*

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*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.

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PETITION OF:

NAME:

DISTRICT/ADDRESS:

*Elizabeth A. Poirier*

*14th Bristol*

*William Crocker*

*2nd Barnstable*

**HOUSE . . . . . No. 1614**

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By Mrs. Poirier of North Attleborough, a petition (accompanied by bill, House, No. 1614) of Elizabeth A. Poirier and William Crocker for legislation to equalize the Department of Revenue interest rates. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1526 OF 2015-2016.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninetieth General Court  
(2017-2018)**  
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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 Paragraph (a) of section 32 of chapter 62C of the General Laws, as appearing in the 2014  
2 Official Edition, is hereby amended by striking out the second sentence and inserting in place  
3 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.