

SENATE No. 2222

The Commonwealth of Massachusetts

PRESENTED BY:

Thomas M. McGee

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 quarterly taxes in the City of Lynn.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Thomas M. McGee</i>	<i>Third Essex</i>
<i>Brendan P. Crighton</i>	<i>11th Essex</i>
<i>Daniel Cahill</i>	<i>10th Essex</i>
<i>Lori A. Ehrlich</i>	<i>8th Essex</i>
<i>Donald H. Wong</i>	<i>9th Essex</i>

SENATE No. 2222

By Mr. McGee, a petition (accompanied by bill, Senate, No. 2222) of Thomas M. McGee, Brendan P. Crighton, Daniel Cahill, Lori A. Ehrlich and others (with approval of the mayor and city council) for legislation relative to quarterly taxes in the City of Lynn. Revenue. [Local Approval Received.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court
(2017-2018)**

An Act relative to quarterly taxes in the City of Lynn.

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. Notwithstanding section 57C of chapter 59 of the General Laws or any
2 other general or special law to the contrary, the city of Lynn may, for fiscal year 2018, issue
3 notices of preliminary tax in addition to any notice of preliminary tax issued pursuant to said
4 section 57C of said chapter 59 and may require payment of the additional preliminary tax. An
5 additional notice of preliminary tax shall not be issued unless it is approved by the commissioner
6 of revenue. The commissioner may establish conditions for approval of such notices, which may
7 include, but shall not be limited to, submission to the commissioner by the board of assessors of
8 all information required to set the tax rate pursuant to section 23 of said chapter 59, except for
9 the assessed valuation of all real and personal property subject to taxation for the current fiscal
10 year.

11 If an additional notice of preliminary tax is issued by the city of Lynn pursuant to this act
12 and requires a third quarterly installment payment for fiscal year 2018, such notice shall be

13 mailed not later than December 31, 2017 or on a later date approved by the commissioner and
14 such tax shall be due and payable on February 1, 2018 or 30 days after the date of mailing such
15 notice, whichever is later. The amount of any additional installment payment required pursuant
16 to this act shall not exceed the amount of the first quarterly installment for fiscal year 2018 as
17 provided by section 57C of chapter 59 of the General Laws. The actual tax bill issued upon the
18 establishment of the tax rate for said fiscal year 2018 shall represent the full balance owed after
19 credit is given for the preliminary tax payments previously made and shall be due and payable on
20 May 1, 2018 or 30 days after the date of mailing such bill, whichever is later. To the extent
21 consistent with this act, said section 57C of said chapter 59, including, but not limited to, the
22 provisions concerning the payment of interest, shall be applicable to any notice of preliminary
23 tax issued pursuant to this act and to any actual tax bills issued for fiscal year 2018.

24 SECTION 2. This act shall take effect upon its passage.