

DRAFT RESOLUTION FOR COUNCIL CONSIDERATION ON
MONDAY DECEMBER 18, 2006

ORDER #

**RESOLUTION ACCEPTING CHAPTER 59, SECTION 5L - AN ACT PROVIDING FOR
THE DEFERRAL OF TAXES DUE BY MEMBER OF THE MASSACHUSETTS
NATIONAL GUARD WHILE ON ACTIVE DUTY OUTSIDE THE COMMONWEALTH**

WHEREAS: In 2006 the Great and General Court of the Commonwealth of Massachusetts enacted into law Chapter 59, Section 5L entitled “Deferral of Taxes Due by Member of the Massachusetts National Guard or Reservist on Active Duty Outside the Commonwealth”; which provides as follows:

“Upon acceptance of this section by a municipality and notwithstanding any other provision of this chapter to the contrary, any taxes due under this chapter by a member of the Massachusetts National Guard or reservist or a dependent of a member of the Massachusetts National Guard or reservist shall be deferred while that member is on active service outside the commonwealth and for the next 180 days after that service. No interest or penalties shall be assessed for any period before the expiration of those 180 days.” and

WHEREAS: under Chapter 4, Section 4 of the Massachusetts General Laws, and by authority under the Home Rule Charter of Methuen, the City Council may accept said Act;

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Methuen that said legislative authority accepts Chapter 59, Section 5L; and

BE IT FURTHER RESOLVED and directed that in accordance with the provisions of Chapter 4, Sections 5, of the General Laws, the City Clerk is directed to make a return of this acceptance.