

Part I ADMINISTRATION OF THE
GOVERNMENT

Title IX TAXATION

Chapter COLLECTION OF LOCAL TAXES

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Section PAYMENT BY CHECK OR
57A ELECTRONIC FUNDS TRANSFER
NOT DULY PAID; PENALTY

Section 57A. If any check or electronic funds transfer in payment of any tax, interest, penalty, fee or other charge imposed under chapters 59 to 61A, inclusive, or chapter 80 or for any other municipal service rendered is not duly paid there may, in addition to any other penalties provided by law, be paid as a penalty by the person who tendered such check or electronic funds transfer, upon notice and demand by the city or town tax collector, in the same manner as the tax or other amount to which the check or electronic funds transfer relates, an amount equal to 1 per cent of the amount of such check or electronic funds transfer; provided, however, that if the amount of such check or electronic funds transfer is less than \$2,500, the penalty under this section shall be \$25. Any person upon whom such penalty is imposed may appeal to the city or town tax collector who shall abate the same if the tax collector determines that such person tendered such check or electronic funds transfer in good faith and with reasonable cause to believe that it would be paid.