SENATE DOCKET, NO. 105 FILED ON: 1/11/2013

SENATE . . . . . No. 1309

The Commonwealth of Massachusetts

PRESENTED BY:

Gale D. Candaras

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 passage of the accompanying:

An Act relative to certified appeal notices from the Department of Revenue.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Gale D. Candaras	*First Hampden and Hampshire*
Bruce E. Tarr	*First Essex and Middlesex*

SENATE DOCKET, NO. 105 FILED ON: 1/11/2013

SENATE . . . . . No. 1309

By Ms. Candaras, a petition (accompanied by bill, Senate, No. 1309) of Gale D. Candaras and Bruce E. Tarr for legislation relative to certified appeal notices from the Department of Revenue. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
SENATE
, NO. *1415* OF 2011-2012.]

The Commonwealth of Massachusetts

An Act relative to certified appeal notices from the Department of Revenue.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. The department of revenue shall promulgate regulations which require the department to send correspondence giving notice of a taxpayer's right to appeal the department's decision of assessment by certified mail to taxpayer's last known address, and impute the cost of certified mail to any penalties or fees owed by the taxpayer.