

SENATE No. 1415

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 adoption of the accompanying bill:

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

PETITION OF:

NAME:

DISTRICT/ADDRESS:

Gale D. Candaras

14th Middlesex

Cory Atkins

SENATE No. 1415

By Ms. Candaras, a petition (accompanied by bill, Senate, No. 1415) of Gale D. Candaras and Cory Atkins for legislation relative to certified appeal notices from the Department of Revenue. Revenue.

The Commonwealth of Massachusetts

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In the Year Two Thousand Eleven
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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:

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