

**SENATE . . . . . No. 1430**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Benjamin B. Downing***

*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 unified audits.

PETITION OF:

NAME:

*Benjamin B. Downing*

DISTRICT/ADDRESS:

*Berkshire, Hampshire, and Franklin*

**SENATE . . . . . No. 1430**

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By Mr. Downing, a petition (accompanied by bill, Senate, No. 1430) of Benjamin B. Downing for legislation relative to unified audits. Revenue.

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Eleven**  
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An Act relative to unified audits.

*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. Subsection (a) of section 24A of chapter 62C, as amended by section 40 of  
2 chapter 131 of the Acts of 2010, is hereby amended by striking out the words "with its original  
3 return" and inserting in place thereof the following words:- to the Commissioner  
4 contemporaneously upon making any filing that adopts an inconsistent position.