

# **HOUSE . . . . . No. 4519**

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## The Commonwealth of Massachusetts

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HOUSE OF REPRESENTATIVES, November 3, 2014.

The committee on Ways and Means, to whom was referred the Bill for local tax transparency (House, No. 2631), reports recommending that the same ought to pass with an amendment substituting therefor the accompanying bill (House, No. 4519).

For the committee,

BRIAN S. DEMPSEY.

**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Fourteen**  
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An Act for local tax transparency.

*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. (a) Notwithstanding any general law to the contrary, the division of local  
2 services of the department of revenue shall develop by March 31, 2015, a report to be submitted  
3 by boards of assessors regarding the exemptions, deferrals or other reductions from locally  
4 assessed taxes that are available to individuals within their cities or towns by special act or  
5 acceptance of a local option. The division of local services of the department of revenue shall  
6 review the reports submitted by boards of assessors and report findings by January 31, 2016, to  
7 the secretary of administration and finance, the chairs of house and senate committees on ways  
8 and means and the chairs of the joint committee on revenue.