

# HOUSE . . . . . No. 4553

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Substituted by the House, on a motion of Mr. Dempsey of Haverhill, for a bill with the same title (House, No. 4519). December 15, 2014.

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## The Commonwealth of Massachusetts

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In the Year Two Thousand Fourteen  
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An Act relative to 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           Notwithstanding any general or special law to the contrary, the division of local services  
2 of the department of revenue shall, on or before March 31, 2015, develop a report to be  
3 completed and submitted by boards of assessors regarding any exemptions, deferrals or other  
4 reductions from locally assessed taxes that are available to individuals within their cities or  
5 towns by special act or acceptance of a local option. Boards of assessors shall complete and  
6 submit the reports to the division of local services on or before October 1, 2015. The division of  
7 local services shall review the reports submitted by the boards of assessors and report findings on  
8 or before January 31, 2016, to the secretary of administration and finance, the chairs of the house  
9 and senate committees on ways and means and the chairs of the joint committee on revenue.