

**SENATE . . . . . No. 1309**

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**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*

*First Hampden and Hampshire*

*Bruce E. Tarr*

*First Essex and Middlesex*

**SENATE . . . . . No. 1309**

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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.

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

**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Thirteen**  
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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.