

SENATE No. 1402

The Commonwealth of Massachusetts

PRESENTED BY:

Michael J. Rodrigues

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 providing taxpayers a hearing at the Appellate Tax Board.

PETITION OF:

NAME:

DISTRICT/ADDRESS:

Michael J. Rodrigues

First Bristol and Plymouth

Paul A. Schmid, III

8th Bristol

SENATE No. 1402

By Mr. Rodrigues, a petition (accompanied by bill, Senate, No. 1402) of Michael J. Rodrigues and Paul A. Schmid, III for legislation to provide taxpayers a hearing at the Appellate Tax Board. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 2187 OF 2011-2012.]

The Commonwealth of Massachusetts

In the Year Two Thousand Thirteen

An Act providing taxpayers a hearing at the Appellate Tax Board.

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. Section 64 of chapter 59 of the General Laws, as appearing in the 2010
2 Official Edition, is hereby amended by striking out, in line 14, the amount “\$3,000” and inserting
3 in place thereof the following amount: - “\$5,000”.

4 SECTION 2. Section 57 of said chapter 59, as so appearing, is hereby amended by adding
5 the following paragraph: -

6 If any payment for taxes under this section is, after the period or date prescribed by this
7 section, delivered by United States mail, or by such alternative private delivery service as the
8 collector may permit, to said collector, the date of the United States postmark, or other
9 substantiating date mark permitted by the collector, affixed on the envelope or other appropriate
10 wrapper in which such payment is mailed or delivered shall be deemed to be the date of delivery,
11 if such payment was mailed in the United States in an envelope or such appropriate wrapper, first
12 class postage prepaid, or delivered to such alternative private delivery service, properly
13 addressed to the collector. As used in this section, “United States postmark” shall mean only a
14 postmark made by the United States post office.

15 SECTION 3. Section 57C of said chapter 59, as so appearing, is hereby further amended
16 by striking out, in lines 145 – 146, the words “For purposes of this section, amounts not timely
17 received shall be deemed unpaid”.

18 SECTION 4. Section 57C of said chapter 59, as so appearing, is hereby further amended
19 by adding the following paragraph: -

20 For purposes of this section, if any payment for taxes under this section is, after the
21 period or date prescribed by this section, delivered by United States mail, or by such alternative
22 private delivery service as the collector may permit, to said collector, the date of the United
23 States postmark, or other substantiating date mark permitted by the collector, affixed on the
24 envelope or other appropriate wrapper in which such payment is mailed or delivered shall be
25 deemed to be the date of delivery, if such payment was mailed in the United States in an
26 envelope or such appropriate wrapper, first class postage prepaid, or delivered to such alternative
27 private delivery service, properly addressed to the collector. As used in this section, “United
28 States postmark” shall mean only a postmark made by the United States post office.