

SENATE No. 2429

The Commonwealth of Massachusetts

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In the Year Two Thousand Fifteen
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SENATE, Tuesday, January 06, 2015

The committee on Ways and Means, to whom was referred the House Bill relative to local tax transparency (House, No. 4553); reports, recommending that the same ought to pass with an amendment striking out all after the enacting clause and inserting in place thereof the text of Senate document numbered 2429.

For the committee,
Stephen M. Brewer

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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 not later than March 31, 2015, a report to
3 be submitted by boards of assessors regarding the exemptions, deferrals or other reductions from
4 locally assessed property taxes for which taxpayers within the city or town are eligible as a result
5 of the taxpayer's age, disability, filing status, financial condition, military service or other factor
6 within the city or town by special act or acceptance of a local option. The division of local
7 services of the department of revenue shall review the reports submitted by boards of assessors
8 and report findings by not later than January 31, 2016, to the secretary of administration and
9 finance, the chairs of house and senate committees on ways and means and the chairs of the joint
10 committee on revenue.

11 (b) The report to be submitted by the boards of assessors under subsection (a) shall not
12 require the disclosure of a taxpayer's confidential financial, personal or business information.