HOUSE DOCKET, NO. 527 FILED ON: 1/13/2015

HOUSE . . . . . No. 2669

The Commonwealth of Massachusetts

PRESENTED BY:

Angelo J. Puppolo, Jr.

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 to ensure the integrity of municipal tax rates.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Angelo J. Puppolo, Jr.	*12th Hampden*
Brian M. Ashe	*2nd Hampden*

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HOUSE . . . . . No. 2669

By Mr. Puppolo of Springfield, a petition (accompanied by bill, House, No. 2669) of Angelo J. Puppolo, Jr., and Brian M. Ashe for legislation to ensure the integrity of municipal tax rates. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. *2715* OF 2013-2014.]

The Commonwealth of Massachusetts

In the One Hundred and Eighty-Ninth General Court
(2015-2016)

An Act to ensure the integrity of municipal tax rates.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Notwithstanding the provisions of any general law, rule or regulation to the contrary, the department of revenue not certify the tax rate of any municipality or town whose budget is balanced predicated on the collection of outstanding taxes owed that have gone uncollected for the past 5 years or older. No uncollected tax liability shall be allowed to be carried on the books and listed as an asset if the community has not reached a payment plan agreement within 2 years after it is originally delinquent.

The department of revenue shall require communities that submit budgets balanced by the collection of outstanding taxes show progress on such collection of that outstanding liability in one year and each subsequent year the payment plan is in place. The department of revenue shall establish a method in determining what sort of progress communities have undertaken to

11 reduce their outstanding taxes owed before allowing them to be included as an asset on their
12 municipal or town tally sheet.

13 The department of revenue shall develop and establish an emergency response team
14 (ERT) which will assist communities that have been placed on the DOR's Watch List to review
15 spending practices and offer assistance in managing financial operations of said community.