

**HOUSE . . . . . No. 3510**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Paul McMurtry***

*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 prohibiting audits on residents over eighty..**

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Paul McMurtry</i>	<i>11th Norfolk</i>	<i>1/16/2015</i>
<i>Richard J. Ross</i>	<i>Norfolk, Bristol and Middlesex</i>	<i>2/2/2015</i>
<i>Timothy R. Whelan</i>	<i>1st Barnstable</i>	<i>4/9/2015</i>

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By Mr. McMurtry of Dedham, a petition (accompanied by bill, House, No. 3510) of Paul McMurtry, Richard J. Ross and Timothy R. Whelan for legislation to exempt certain taxpayers over eighty years of age from being audited. Revenue.

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**The Commonwealth of Massachusetts**

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**In the One Hundred and Eighty-Ninth General Court  
(2015-2016)**  
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An Act prohibiting audits on residents over eighty..

*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 3 of chapter 14 of the General Laws, as appearing in the 2012 Official Edition, is  
2 hereby amended by adding the following paragraph:-

3           The commissioner shall not conduct any audit or compliance activity regarding any  
4 taxpayer of 80 years of age or more who is a resident of the commonwealth and whose gross  
5 annual income is less than \$100,000.