HOUSE DOCKET, NO. 4899 FILED ON: 7/8/2016

HOUSE . . . . . No. 4485

Section 12 contained in the engrossed Bill making appropriations for the fiscal year 2017 (see House, No. 4450), which had been returned by His Excellency the Governor with recommendation of amendment (for message, see Attachment D of House, No. 4505). July 11, 2016.

The Commonwealth of Massachusetts

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

An Act relative to low-income taxpayer clinics.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to provide for low-income taxpayer clinics, therefore, it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

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. Chapter 14 of the General Laws is hereby amended by adding the
2 following section:-

3 Section 13. (a) For the purposes of this section, the following words shall have the
4 following meanings unless the context clearly requires otherwise:

5 "Low-income taxpayer", an individual with a household income which does not exceed
6 400 per cent of the federal poverty level, as calculated by the United States Department of Health
7 and Human Services.

8 "Qualified low-income taxpayer clinic", a clinical program at an accredited law school,
9 business school, accounting school or an organization described in 26 U.S.C. 501(c) and exempt

10 from taxation under 26 U.S.C. 501(a) that does not charge a fee for services, except for
11 reimbursement of actual costs incurred and in which at least 95 per cent of taxpayers represented
12 by the clinical program are low-income taxpayers.

13 "Qualified representative", an individual who is authorized to practice before the
14 department or the applicable court.

15 (b) The commissioner may, subject to appropriation, award grants to develop, expand or
16 support qualified low-income taxpayer clinics that provide education and assistance to low-
17 income taxpayers seeking to file tax returns and to those engaged in disputes with the
18 department. The commissioner, in determining whether to award a grant under this section, shall
19 consider the number of taxpayers who will be served by the clinic, including the number of
20 taxpayers in the geographical area who have limited English proficiency, the quality of the
21 program offered by the qualified low-income taxpayer clinic, including the qualifications of its
22 administrators and qualified representatives and its record in providing services to low-income
23 taxpayers. The commissioner shall give preference in awarding grants to qualified low-income
24 taxpayer clinics that assist taxpayers in applying for the earned income credit available under
25 subsection (h) of section 6 of chapter 62. Upon application of a qualified low-income taxpayer
26 clinic, the department may award multi-year grants not to exceed 3 years.

27 SECTION 2. This act shall take effect as of July 1, 2016.