

SENATE No. 1563

The Commonwealth of Massachusetts

PRESENTED BY:

Karen E. Spilka

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 enhancing Department of Revenue reporting.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Karen E. Spilka</i>	<i>Second Middlesex and Norfolk</i>
<i>Bradley H. Jones, Jr.</i>	<i>20th Middlesex</i>
<i>Michael O. Moore</i>	<i>Second Worcester</i>

SENATE No. 1563

By Ms. Spilka, a petition (accompanied by bill, Senate, No. 1563) of Karen E. Spilka, Bradley H. Jones, Jr. and Michael O. Moore for legislation to enhance Department of Revenue reporting. Revenue.

The Commonwealth of Massachusetts

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

An Act enhancing Department of Revenue reporting.

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 6 of chapter 14 of the General Laws, as appearing in the 2012
2 Official Edition, is hereby amended by striking out clause 2 and inserting in place thereof the
3 following clause:-

4 2. Shall prepare and submit to the governor and the general court an annual report
5 containing data and comment on the work of the department, recommendations for legislation or
6 other action by the governor or general court, and such other information relating to the field of
7 taxation as may be appropriate. The report shall include data as of November 1st for each of the
8 preceding five calendar years for the elements below:

9 (a) the aggregate amount at issue in state tax cases at each of the office of appeals and the
10 appellate tax board, including the total amount at issue in collection cases, and total amount at
11 issue in refund cases, each of which shall include the amount at issue for the following tax types:

corporate excise, financial institution excise, personal income tax, sales and use tax, and other taxes;

(b) the aggregate number of state tax cases in mediation at the office of appeals and the appellate tax board, including the total number of collection cases and total number of refund cases, listed by tax type;

(c) the percentage of state tax cases settled at the office of appeals;

(d) the total number of state tax cases settled, conceded, and appealed to the appellate tax board from the office of appeals;

(e) the number and percent of state tax cases, listed by tax type, that are pending in the current

year at the office of appeals and the appellate tax board that have been open for: one to three years, four to seven years, and eight years or more; and

(f) a statement of the tax policy at issue for the five state tax cases with the largest amounts at issue.

Such report shall be printed, and copies thereof shall be made available for public distribution annually on or before February 1st.