

SENATE No. 1570

The Commonwealth of Massachusetts

PRESENTED BY:

Bruce E. Tarr

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 increase transparency of taxpayers rights.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: |
|-------------------------------|-------------------------------------|
| <i>Bruce E. Tarr</i> | <i>First Essex and Middlesex</i> |
| <i>Viriato M. deMacedo</i> | <i>Plymouth and Barnstable</i> |
| <i>Robert L. Hedlund</i> | <i>Plymouth and Norfolk</i> |
| <i>Donald F. Humason, Jr.</i> | <i>Second Hampden and Hampshire</i> |

SENATE No. 1570

By Mr. Tarr, a petition (accompanied by bill, Senate, No. 1570) of Bruce E. Tarr, Viriato M. deMacedo, Robert L. Hedlund and Donald F. Humason, Jr. for legislation to increase transparency of taxpayers rights. Revenue.

The Commonwealth of Massachusetts

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

An Act to increase transparency of taxpayers rights.

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. Paragraph 4 of Section 6 of Chapter of the Massachusetts General Laws, as
2 appearing in the 2014 official edition, is hereby amended by striking in lines 36-46 the
3 following:-“ The commissioner shall transmit copies of the statement required under this
4 paragraph to the house and senate committees on ways and means and to the joint committee on
5 taxation no later than the last Wednesday of January in each calendar year, and shall distribute
6 the statement, or information as to where and the manner in which a copy of such statement may
7 be obtained, to all taxpayers the commissioner contacts with respect to the determination or
8 collection of any tax administered by him, other than by providing tax forms. The commissioner
9 shall take such actions as he deems necessary to ensure that such distribution does not result in
10 multiple statements being sent to any one taxpayer.”

11 Inserting in place thereof the following:-

12 “The commissioner shall make draft statements available to all taxpayers on the
13 department’s website and paper copies by request no later than October 15 of each calendar year.
14 The commissioner shall hold no less than one public hearing to solicit public comment prior to
15 formalizing statements required under this paragraph no later than the December 31 of each
16 calendar year. The commissioner shall transmit copies of the statement required under this
17 paragraph to the house and senate committees on ways and means and to the joint committee on
18 revenue no later than the last Wednesday of January in each calendar year, and shall distribute
19 the statement, or information as to where and the manner in which a copy of such statement may
20 be obtained, to tall taxpayers the commissioner contacts with respect to the determination or
21 collection of any tax administered by him, other than by providing tax forms. The commissioner
22 shall take such actions as he deems necessary to ensure that such distribution does not result in
23 multiple statements being sent to any one taxpayer.”