

**SENATE . . . . . No. 1575**

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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 improve tax administration processes in the Commonwealth.

PETITION OF:

NAME:

*Bruce E. Tarr*

*Benjamin B. Downing*

DISTRICT/ADDRESS:

*First Essex and Middlesex*

*Berkshire, Hampshire, Franklin and Hampden*

**SENATE . . . . . No. 1575**

By Mr. Tarr, a petition (accompanied by bill, Senate, No. 1575) of Bruce E. Tarr and Benjamin B. Downing for legislation to improve tax administration processes in the Commonwealth. Revenue.

**The Commonwealth of Massachusetts**

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

An Act to improve tax administration processes in the Commonwealth.

*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. Subsection (h) of section 6 of Chapter 62 of the Massachusetts General  
2 Laws, as appearing in the 2012 official edition, is amended by inserting at the end thereof, the  
3 following sentences:-

4 Any person who is a tax return preparer with respect to any return or claim for refund  
5 shall comply with due diligence requirements, including completion of a due diligence form  
6 modeled after Form 8867 issued by the Internal Revenue Service, imposed by the commissioner  
7 of revenue by rule or regulations with respect to determining eligibility for, or the amount of, the  
8 credit allowable by this subsection. Any such form providing evidence of due diligence on behalf  
9 of a taxpayer by a tax return preparer shall satisfy the department’s internal audit requirements.

10 SECTION 2. Section 71 of Chapter 62C of the Massachusetts General Laws, as  
11 appearing in the 2012 official edition, as most recently amended in Chapter 359 of the Acts of  
12 2014, is amended by inserting the following new paragraph:-

13           Any notice authorized or required under the provisions of this chapter shall be provided  
14 to a taxpayer and the taxpayer's designee. If applicable, notices shall include a clear reasoning  
15 for denial of abatement, clear reasoning for intent to assess, and the options allowed to each  
16 taxpayer pursuant to this chapter.

17           SECTION 3. Notwithstanding any general or special law to the contrary, the department  
18 of revenue shall provide no less than two days each month in-person assistance for purposes of  
19 conduction field audits at the following regional offices: Worcester, Springfield, Pittsfield,  
20 Taunton, Hyannis and Woburn. The department shall evaluate annually the personnel needs to  
21 carry out this subsection and report to the Governor, Secretary of Administration and Finance,  
22 the joint committee on state administration and regulatory oversight, and the house and senate  
23 committees on ways and means the finding and recommendations.

24           SECTION 4. The Commissioner of Revenue shall adopt or amend rules and regulations  
25 pursuant to Section 1 no later than December 31, 2015.