HOUSE DOCKET, NO. 4136 FILED ON: 7/17/2017

HOUSE . . . . . No. 3826

Section 125 contained in the engrossed Bill making appropriations for the fiscal year 2018 (see House, No. 3800), which had been returned by His Excellency the Governor with recommendation of amendment (for message, see Attachment J of House, No. 3828). July 17, 2017.

The Commonwealth of Massachusetts

In the One Hundred and Ninetieth General Court
(2017-2018)

An Act relative to a report on additional tax reporting requirements.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to establish forthwith a report from the department of revenue, 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:

SECTION 1. The commissioner of revenue shall issue a report on the use of its authority to add reporting requirements pursuant to section 8 of chapter 62C of the General Laws. The report shall detail and provide an explanation for any changes made to the reporting requirements that differ from those required by the federal government and shall state the financial impact to the commonwealth of such additional reporting requirements. The report shall be filed with the clerks of the senate and house of representatives, the chairs of the joint committee on revenue and the chairs of the senate and house committees on ways and means not later than March 15, 2018.

SECTION 2. This act shall take effect as of July 1, 2017.