

# HOUSE . . . . . No.

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## The Commonwealth of Massachusetts

PRESENTED BY:

***James M. Murphy, (BY REQUEST)***

*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 1099-G reporting based on all tax filings for the calendar year.

PETITION OF:

| NAME:                 | DISTRICT/ADDRESS:                        | DATE ADDED:     |
|-----------------------|--|-----------------|
| <i>Richard DeRosa</i> | <i>68 Belmont St. Weymouth, MA 02188</i> | <i>3/1/2017</i> |

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By Mr. Murphy of Weymouth (by request), a petition (subject to Joint Rule 12) of Richard DeRosa relative to implementing changes to personal income tax reporting. Revenue.

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## The Commonwealth of Massachusetts

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

An Act 1099-G reporting based on all tax filings for the calendar year.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1           Whereas, an Act implementing changes to personal income tax reporting shall compel the  
2   Massachusetts Department of Revenue (to the best of its abilities) to:

3           1: issue to the taxpayer (or any person permitted to represent the taxpayer) for that tax  
4   year a 1099-G Tax Document that shows refunds, credits of offsets of state and local income tax  
5   that reflects the correct amount in Box 2 of the 1099-G form for state or local income tax  
6   refunds, credits or offsets that is based on all tax filings including the original and any  
7   subsequent amended tax returns, and not just the original filing for that calendar year.

8           2: that within thirty business days of a written request by a taxpayer (or any person  
9   permitted to represent the taxpayer) issue an updated or corrected 1099-G based on original  
10   and/or amended tax filings for the requested calendar year.

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12           3: that upon receipt of any tax return (original and/or amended tax return) not subject the  
13 taxpayer to penalty or interest provided the tax return(s) are filed prior to or on the closing date  
14 of that income tax filing due date for the calendar year and are not subjected to corrections found  
15 by the Massachusetts Department of Revenue

16           4: that within thirty business days of a written request by the taxpayer (or any person  
17 permitted to represent the taxpayer) provide the number of amended returns filed for that  
18 calendar year that reflect changes in the 1099-G refunds, credits of offsets of state and local  
19 income.