

**SENATE . . . . . No. 1677**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Donald F. Humason, Jr.***

*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:

*Donald F. Humason, Jr.*

DISTRICT/ADDRESS:

*Second Hampden and Hampshire*

**SENATE . . . . . No. 1677**

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By Mr. Humason, a petition (accompanied by bill, Senate, No. 1677) of Donald F. Humason, Jr. for legislation to increase transparency of taxpayers rights. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1537 OF 2017-2018.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-First General Court  
(2019-2020)**  
\_\_\_\_\_

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 14 of the Massachusetts General Laws,  
2 as appearing in the 2016 official edition, is hereby amended by striking lines XX and inserting in  
3 place thereof the following:-

4 The commissioner shall make draft statements available to all taxpayers on the  
5 department’s website and paper copies by request no later than October 15 of each calendar year.  
6 The commissioner shall hold no less than one public hearing to solicit public comment prior to  
7 formalizing statements required under this paragraph no later than the December 31 of each  
8 calendar year. The commissioner shall transmit copies of the statement required under this  
9 paragraph to the house and senate committees on ways and means and to the joint committee on  
10 taxation no later than the last Wednesday of January in each calendar year, and shall distribute

11 the statement, or information as to where and the manner in which a copy of such statement may  
12 be obtained, to all taxpayers the commissioner contacts with respect to the determination or  
13 collection of any tax administered by him, other than by providing tax forms. The commissioner  
14 shall take such actions as he deems necessary to ensure that such distribution does not result in  
15 multiple statements being sent to any one taxpayer.