SENATE DOCKET, NO. 187 FILED ON: 1/10/2019

SENATE . . . . . No. 1771

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:	
Bruce E. Tarr	*First Essex and Middlesex*	
Sal N. DiDomenico	*Middlesex and Suffolk*	*1/31/2019*
David F. DeCoste	*5th Plymouth*	*2/1/2019*
David Allen Robertson	*19th Middlesex*	*2/4/2019*

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By Mr. Tarr, a petition (accompanied by bill, Senate, No. 1771) of Bruce E. Tarr, Sal N. DiDomenico, David F. DeCoste and David Allen Robertson for legislation to increase transparency of taxpayers rights. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. *1638* 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:

SECTION 1. Paragraph 4 of Section 6 of Chapter 14 of the Massachusetts General Laws is hereby amended by striking in lines 36-46 the following:-" The commissioner shall transmit copies of the statement required under this paragraph to the house and senate committees on ways and means and to the joint committee on taxation no later than the last Wednesday of January in each calendar year, and shall distribute the statement, or information as to where and the manner in which a copy of such statement may be obtained, to all taxpayers the commissioner contacts with respect to the determination or collection of any tax administered by him, other than by providing tax forms. The commissioner shall take such actions as he deems necessary to ensure that such distribution does not result in multiple statements being sent to any one taxpayer."

Inserting in place thereof the following:-

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