

## COMMITTEE ON REVENUE ~ HOUSE BILL SUMMARY

**Bill Number:** H.3020

**Name:** AN ACT RELATIVE TO PROVIDING TAX PROCESSING AND FILING ASSISTANCE FOR CERTAIN DISABLED VETERANS

**Sponsor(s):** Rep. Bruce J. Ayers (Quincy)

**Hearing Date:** June 24, 2025

**Reporting Date:** August 23, 2025

**Prior History:** 2023-24 (H.2702): Ordered to a House Study  
2021-22 (H.2822): Ordered to a House Study  
2019-20 (H.2395): Ordered to a House Study  
2017-18 (H.1471): Ordered to a House Study  
2015-16 (H.2443): Ordered to a House Study  
2013-14 (H.2499): Ordered to a House Study  
2011-12 (H.3196): Ordered to a House Study  
2009-10 (H.2679): Ordered to a House Study  
2007-08 (H.2838): Ordered to a House Study

**CURRENT LAW:**

*M.G.L. c. 62C § 33 – Income tax penalties and interest:* DOR charges a penalty of 1% of the amount of income tax owed for every month past the due date a tax return is filed or a payment is made. This penalty may not exceed 25% of the amount owed.

**PROPOSED CHANGE(S):**

This bill would waive late file and payment penalties for veterans suffering from post-traumatic stress disorder, whose delinquency resulted directly from the effects of the disorder.

Additionally the bill would mandate that DOR implement a program providing assistance to veterans of the United States Armed Forces which would be required to include training and assistance regarding basic tax information, how to contact the department for assistance and resources for assisting qualified veterans in preparing their tax returns.