

**HOUSE . . . . . No. 2564**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Paul McMurtry***

*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 relative to DOR audits on senior citizens.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Paul McMurtry</i>	<i>11th Norfolk</i>
<i>John J. Lawn, Jr.</i>	<i>10th Middlesex</i>
<i>José F. Tosado</i>	<i>9th Hampden</i>

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By Mr. McMurtry of Dedham, a petition (accompanied by bill, House, No. 2564) of Paul McMurtry, John J. Lawn, Jr. and José F. Tosado for legislation to prohibit the conducting of tax audits or compliance activity regarding certain taxpayers 80 years of age or older. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 1584 OF 2017-2018.]

**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninety-First General Court  
(2019-2020)**  
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An Act relative to DOR audits on senior citizens.

*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 3 of chapter 14 of the General Laws, as appearing in the 2014 Official Edition, is  
2 hereby amended by adding the following paragraph:-

3           The commissioner shall not conduct any audit or compliance activity regarding any  
4 taxpayer of 80 years of age or more who is a resident of the commonwealth and whose gross  
5 annual income is less than \$100,000.