

**SENATE . . . . . No. 1609**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Michael J. Rodrigues***

*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 enhancing Department of Revenue reporting.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Michael J. Rodrigues</i>	<i>First Bristol and Plymouth</i>	
<i>Alan Silvia</i>	<i>7th Bristol</i>	<i>2/3/2017</i>

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By Mr. Rodrigues, a petition (accompanied by bill, Senate, No. 1609) of Michael J. Rodrigues and Alan Silvia for legislation to enhance Department of Revenue reporting. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1563 OF 2015-2016.]

**The Commonwealth of Massachusetts**

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

An Act enhancing Department of Revenue reporting.

*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. Section 6 of chapter 14 of the General Laws, as appearing in the 2014  
2 Official Edition, is hereby amended by striking out clause 2 and inserting in place thereof the  
3 following clause:-

4 2. Shall prepare and submit to the governor and the general court an annual report  
5 containing data and comment on the work of the department, recommendations for legislation or  
6 other action by the governor or general court, and such other information relating to the field of  
7 taxation as may be appropriate. The report shall include data as of November 1st for each of the  
8 preceding five calendar years for the elements below:

9 (a) the aggregate amount at issue in state tax cases at each of the office of appeals and the  
10 appellate tax board, including the total amount at issue in collection cases, and total amount at

11 issue in refund cases, each of which shall include the amount at issue for the following tax types:  
12 corporate excise, financial institution excise, personal income tax, sales and use tax, and other  
13 taxes;

14 (b) the aggregate number of state tax cases in mediation at the office of appeals and the  
15 appellate tax board, including the total number of collection cases and total number of refund  
16 cases, listed by tax type;

17 (c) the percentage of state tax cases settled at the office of appeals;

18 (d) the total number of state tax cases settled, conceded, and appealed to the appellate tax  
19 board from the office of appeals;

20 (e) the number and percent of state tax cases, listed by tax type, that are pending in the  
21 current

22 year at the office of appeals and the appellate tax board that have been open for: one to  
23 three years, four to seven years, and eight years or more; and

24 (f) a statement of the tax policy at issue for the five state tax cases with the largest  
25 amounts at issue.

26 Such report shall be printed, and copies thereof shall be made available for public  
27 distribution annually on or before February 1st.