

HOUSE No. 717

By Mr. McMahon of Bourne, petition of Howard M. Strong for regulating further the time during which records of taxable charges must be retained by taxpayers subject to the excise upon charges for meals served to the public. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Sixty-Six.

AN ACT FURTHER REGULATING THE TIME DURING WHICH RECORDS OF TAXABLE CHARGES MUST BE RETAINED BY TAXPAYERS SUBJECT TO THE EXCISE UPON CHARGES FOR MEALS SERVED TO THE PUBLIC.

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 4 of chapter 64B, as heretofore amended is hereby
2 further amended by adding at the end of said section the follow-
3 ing provision: — and provided further, that a taxpayer once in
4 every calendar year may request, by notice in writing delivered
5 to the commissioner by registered or certified mail, that the
6 commissioner or his duly authorized agent conduct an audit of
7 such records, and upon the completion of such audit or if the
8 commissioner or such agent does not notify the taxpayer in
9 writing by registered mail within a period of thirty days after
10 the date of said request of his intention to make such an audit,
11 the said taxpayer thereafter may destroy all such records for
12 all taxable charges made up to the date of said request: — so
13 that said section after the word “period” reads as follows: —
14 every taxpayer shall keep such records of taxable charges and
15 in such reasonable form as the commissioner may require. Such
16 records shall be open for inspection and examination at any
17 time upon demand by the commissioner or his duly authorized
18 agent or employee and shall be preserved for a period of two

19 years; provided that the commissioner or his duly authorized
20 agent may consent to their destruction within that period; and
21 further provided, that a taxpayer once in every calendar year
22 may request, by notice in writing delivered to the commissioner
23 by registered or certified mail, that the commissioner or his
24 duly authorized agent conduct an audit of such records, and
25 upon the completion of such audit, or if the commissioner or
26 such agent does not notify the taxpayer in writing by regis-
27 tered mail within a period of thirty days after the date of
28 said request of his intention to make such an audit, the said
29 taxpayer thereafter may destroy all such records for all taxable
30 charges made up to the date of said request.