

HOUSE No. 146

Accompanying the third recommendation of the Board of Tax Appeals (House, No. 143). Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Thirty-Three.

An Act limiting the Time for Appeals from Decisions of the Commissioner of Corporations and Taxation and of Assessors.

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 six of chapter fifty-eight A
2 of the General Laws as amended by section ten of
3 chapter one hundred and eighty of the acts of nine-
4 teen hundred and thirty-two is hereby further
5 amended by striking out the last two sentences and
6 inserting the following:—Whenever the commis-
7 sioner of corporations and taxation, in this chapter
8 called the commissioner, or a board of assessors,
9 before whom or which an application in writing for
10 the abatement of a tax is or shall be pending, fails
11 to act upon said application, except with the written
12 consent of the applicant, within four months of the
13 date of filing such application, it shall then be
14 deemed to be denied, and the taxpayer shall have
15 the right, at any time within four months thereafter,
16 to take any appeal from such decision to which he

17 may be entitled by law, in the same manner as
18 though the commissioner or board of assessors had
19 in fact denied said application, — so that said section
20 will read as follows: — *Section 6.* The board shall
21 have jurisdiction to decide appeals under the pro-
22 visions of section forty-two E of chapter forty;
23 sections eleven, fourteen and twenty-five of chapter
24 fifty-eight; of clauses seventeenth and twenty-second
25 of section five of chapter fifty-nine; of sections
26 seven, thirty-nine, sixty-four, sixty-five, seventy-
27 three and eighty-one of said chapter fifty-nine; of
28 section two of chapter sixty A; of sections forty-five
29 and fifty-one of chapter sixty-two; of sections two,
30 five, eighteen A, twenty-eight, fifty-one, sixty and
31 seventy-one of chapter sixty-three; of section six of
32 chapter sixty-four; of sections five and ten of chapter
33 sixty-four A; of sections twenty-five and twenty-six
34 of chapter sixty-five; of section four of chapter sixty-
35 five A; and under any other provision of law wherein
36 such jurisdiction is or may be expressly conferred.
37 Except as otherwise provided by law, no appeal to
38 the board shall stay the collection of any tax or
39 excise. Whenever the commissioner of corporations
40 and taxation, in this chapter called the commissioner,
41 or a board of assessors, before whom or which an
42 application in writing for the abatement of a tax
43 is or shall be pending, fails to act upon said applica-
44 tion, except with the written consent of the appli-
45 cant, within four months of the date of filing such
46 application, it shall then be deemed to be denied,
47 and the taxpayer shall have the right, at any time
48 within four months thereafter, to take any appeal
49 from such decision to which he may be entitled by
50 law, in the same manner as though the commissioner

51 or board of assessors had in fact denied said applica-
52 tion.

1 SECTION 2. This act shall apply to all pending
2 applications for abatement, provided that the time
3 within which a taxpayer shall have the right to take
4 an appeal shall not be less than four months from
5 the time when the act takes effect.

