

HOUSE No. 1357

Substituted by the House for the Bill making uniform the time for certain appeals from decisions of the Commissioner of Corporations and Taxation and of assessors (House, No. 1328). April 20.

The Commonwealth of Massachusetts

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

An Act relative to Appeals upon Certain Matters concerning Taxation.

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 sixty-five of chapter fifty-nine
2 of the General Laws, as appearing in the Tercentenary
3 edition thereof, is hereby amended by striking out, in
4 the fourth line, the words "of the giving of" and in-
5 serting in place thereof the words: — after receiving,
6 — so as to read as follows: — *Section 65.* A person
7 aggrieved as aforesaid may, instead of pursuing the
8 remedy provided in section sixty-four, but subject to
9 the same conditions, appeal to the board of tax ap-
10 peals by filing a petition with such board within thirty
11 days after receiving the notice required by section
12 sixty-three. Such appeal shall be heard and de-
13 termined by said board in the manner provided by
14 chapter fifty-eight A. The board may enter such

15 order as justice may require in the manner provided in
16 the preceding section with respect to complaints re-
17 moved from the county commissioners.

1 SECTION 2. Section thirty-six of chapter sixty-two
2 of the General Laws, as so appearing, is hereby
3 amended by inserting after the word "after" in the
4 third line the word:—receiving,—so as to read as
5 follows:—*Section 36.* If any person who has failed
6 to file a return, or has filed an incorrect or insufficient
7 return, and has been notified by the commissioner of
8 his delinquency, refuses or neglects within twenty
9 days after receiving such notice to file a proper re-
10 turn, or if any person files a fraudulent return, the
11 commissioner shall determine the income of such
12 person, taxable under this chapter, according to his
13 best information and belief, and assess the same at
14 not more than double the amount so determined.

1 SECTION 3. Section seventy-one of chapter sixty-
2 three of the General Laws, as so appearing, is hereby
3 amended by inserting after the word "after" in the
4 fourth line the words:—the date of,—so as to read
5 as follows:—*Section 71.* Except as otherwise pro-
6 vided, any party aggrieved by any decision of the
7 commissioner upon any matter arising under this
8 chapter from which an appeal is given, may appeal to
9 the board of tax appeals within thirty days after the
10 date of notice of his decision. Any overpayment of
11 tax determined by decision of said board of tax ap-
12 peals shall be reimbursed by the commonwealth with
13 interest at the rate of six per cent per annum from the
14 time of payment. Taxes, excises, costs or expenses
15 of any kind assessed upon any corporation, company

16 or association, except a municipal corporation, under
17 the provisions of this chapter or corresponding pro-
18 visions of earlier laws, which are unpaid and are un-
19 collectable, may be abated by the board of tax ap-
20 peals on the recommendation of the attorney general
21 and commissioner at any time after the expiration of
22 five years from the date when the same became pay-
23 able.

1 SECTION 4. Chapter fifty-eight A of the General
2 Laws, as amended in section six by section ten of
3 chapter one hundred and eighty of the acts of nineteen
4 hundred and thirty-two, is hereby further amended by
5 striking out said section six and inserting in place
6 thereof the following:—

7 *Section 6.* The board shall have jurisdiction to de-
8 cide appeals under the provisions of section forty-two
9 E of chapter forty; sections eleven, fourteen and
10 twenty-five of chapter fifty-eight; of clauses seven-
11 teenth and twenty-second of section five of chapter
12 fifty-nine; of sections seven, thirty-nine, sixty-four,
13 sixty-five, seventy-three and eighty-one of said chap-
14 ter fifty-nine; of section two of chapter sixty A; of
15 section forty-five of chapter sixty-two; of sections two,
16 five, eighteen A, twenty-eight, fifty-one, sixty and
17 seventy-one of chapter sixty-three; of section six of
18 chapter sixty-four; of sections five and ten of chapter
19 sixty-four A; of sections twenty-five and twenty-six
20 of chapter sixty-five; of section four of chapter sixty-
21 five A; and under any other provision of law wherein
22 such jurisdiction is or may be expressly conferred.
23 Except as otherwise provided by law, no appeal to
24 the board shall stay the collection of any tax or
25 excise. Whenever the commissioner of corporations

26 and taxation, in this chapter called the commissioner,
27 or a board of assessors, before whom or which an
28 application in writing for the abatement of a tax
29 is or shall be pending, fails to act upon said applica-
30 tion, except with the written consent of the appli-
31 cant, prior to the expiration of four months from the
32 date of filing of such application, it shall then be
33 deemed to be denied, and the taxpayer shall have the
34 right, at any time within ninety days thereafter, to
35 take any appeal from such denial to which he may be
36 entitled by law, in the same manner as though the
37 commissioner or board of assessors had in fact re-
38 fused to grant the abatement applied for.

1 SECTION 5. The provisions of section four shall
2 apply to all applications for abatement pending when
3 they take effect; provided, that the time within
4 which any taxpayer shall have the right to take an
5 appeal thereunder shall not be less than ninety days
6 from the effective date thereof.