

By Messrs. Lane of Essex and Piro of Somerville, petition of the Massachusetts Fair Share, David J. Lane and other members of the House that the Commissioner of Corporations and Taxation be required to publish a list of delinquents owing more than five thousand dollars in state taxes. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-Eight.

AN ACT PERMITTING THE COMMISSIONER OF CORPORATIONS AND TAXATION TO PUBLISH A LIST OF DELINQUENTS OWING MORE THAN \$5,000 IN STATE TAXES.

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 21 of Chapter 62C of the General Laws is hereby
2 amended by adding to subsection (b) after paragraph (8) the
3 following paragraph:

4 (9) the publication by the Commissioner of a list of all
5 individuals, trusts, partnerships, corporations, 121A corporations
6 and other taxable entities that have neither paid nor made
7 arrangements for the payment of their delinquent state tax
8 liabilities in an amount greater than \$5,000 for a period of six
9 months from the time the tax becomes delinquent. Said list shall
10 contain the names, addresses and amounts outstanding of said
11 individuals, trusts, partnerships, corporations, 121A corporations
12 or other taxable entities.

13 Prior to the publication of the name of any such delinquent
14 taxpayer the Commissioner shall notify in writing each such
15 delinquent taxpayer detailing the amount and nature of this
16 delinquency and the intended publication of this delinquency. If
17 after 45 days this delinquent tax has not been paid or is currently
18 under appeal before a court or quasi-judicial agency or commission
19 or satisfactory arrangements have not been made to pay this
20 delinquent tax the commissioner shall publish a list of such
21 delinquent taxpayers.

