

# HOUSE . . . . . No. 3034

By Mr. Piro of Somerville, petition of Vincent J. Piro for legislation to increase the supervision of local tax collectors and treasurers. Taxation.

## The Commonwealth of Massachusetts

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

### AN ACT TO PROVIDE GREATER SUPERVISION OF LOCAL COLLECTORS AND TREASURERS.

*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 7 of Chapter 58 of the General Laws is hereby amended  
2 by striking out the first paragraph and inserting in place thereof the  
3 following:—

4 No later than thirty days after the end of the fiscal year, each  
5 local collector shall file with the Commissioner of Revenue a report  
6 detailing, by fiscal year, the curret amount of all unpaid, real,  
7 personal and excise tax bills levied, the percentage of unpaid taxes  
8 to total taxes levied according to fiscal year, and a plan for collec-  
9 tion of those unpaid taxes. These reports shall be made on forms  
10 printed and distributed to local collectors by the Commissioner.

11 The Commissioner shall review, within ninety days of receipt,  
12 said report and forward to local officials recommendations con-  
13 taining suggested improvements to local collection practices. The  
14 Commissioner may secure any information as to unpaid taxes in  
15 any city or town, and examine any books, records and papers of  
16 collectors, assessors and other local officials that may be necessary  
17 fo the Commissioner to make thse recommendations or supervise  
18 the practice of local collectors and treasurers. Both the report of  
19 local collectors to the Commissioner and the Commissioner's  
20 recommendations to local collectors shall be open to the public.

21 On failure of any collector to comply with the requirements of  
22 the Commissioner, the Commissioner shall notify the mayor or  
23 selectmen of said failure along with any recommendations that he  
24 deem necessary or expedient.

25 The provisions of this act shall apply to real, personal and local  
26 excise taxes assessed on and after July 1, 1979.