

Accompanying the nineteenth recommendation of the Department of Revenue (House, No. 234). Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty-Two.

AN ACT PROVIDING FOR THE SUSPENSION OR REVOCATION OF CERTAIN LICENSES OF DELINQUENT TAXPAYERS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Chapter 62C of the General Laws is hereby amended by inserting
2 after section 47 the following section: —

3 *Section 47A.* If any person neglects or refuses to file any return
4 or to pay any tax required under this chapter, any department,
5 board, commission, division, authority or other agency of the
6 commonwealth or any subdivision of the commonwealth that has
7 issued any right or license in the conduct of a profession, trade or
8 business shall, upon request of the commissioner and after hearing,
9 suspend or revoke such right or license if it is found that the
10 returns and taxes required under this chapter have not been filed
11 and paid or are not provided for to the satisfaction of the commis-
12 sioner. Such suspension or revocation shall not be terminated and
13 the right or license shall not be renewed or re-issued until the
14 required returns and the required taxes are filed and paid or are
15 provided for to the satisfaction of the commissioner. Any person
16 aggrieved by the decision of the agency may appeal therefrom
17 pursuant to the provisions of section fourteen of chapter thirty A.

