

[Similar Matter Filed During Past Session —  
See House No. 6360 of 1982]

**SENATE . . . . . No. 1576**

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By Mr. Boverini, a petition (accompanied by bill, Senate, No. 1576) of Walter J. Boverini for legislation to require proof that no taxes are owed prior to the issuance of certain rights, contracts and licenses. Taxation.

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**The Commonwealth of Massachusetts**

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

AN ACT REQUIRING PROOF THAT NO TAXES ARE OWED PRIOR TO THE  
ISSUANCE OF CERTAIN RIGHTS, CONTRACTS AND LICENSES.

*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. Chapter 62C of the General Laws is hereby  
2 amended by inserting after section 47 the following section: —  
3 *Section 47A.* The Commissioner shall issue a certificate that  
4 no excises, fees or taxes are owed to the commonwealth or to  
5 a municipality by a person in the conduct of a business, pro-  
6 fession, or trade.

7 Such certificates shall be required prior to the issuance of  
8 a business certificate by a city or town.

9 Such certificates can also be required by any board, depart-  
10 ment, commission, division, authority or other agency of the  
11 commonwealth or any subdivision of the commonwealth prior  
12 to the issuance of any right, license or contract with the com-  
13 monwealth, municipality or any political subdivision.

1 SECTION 2. Section 5 of Chapter 90 is hereby amended by  
2 adding the following paragraph: —

3 No certificate of registration shall be issued under the pro-  
4 visions of this section until a certificate from the department  
5 of revenue is filed with the registrar stating that no excise,  
6 fees or taxes are owed to the commonwealth by the applicant.

RESEARCH REPORT

The University of Michigan

It is the policy of the University of Michigan to support research in the field of...

The University of Michigan is committed to the advancement of knowledge and the education of its students...

This report is a result of the research conducted by the Department of...

The research was conducted by a team of researchers from the University of Michigan...

The results of the research are presented in this report...

The research was supported by the National Science Foundation...

The research was conducted during the period from...

The research was conducted in the Department of...

The research was conducted in the Department of...

The research was conducted in the Department of...

The research was conducted in the Department of...