

By Mr. Kerr of Belmont (by request), petition of Howard M. Strong, Jr., for legislation to regulate further the time during which records of taxable charges must be retained by taxpayers subject to the excise on charges for meals served to the public. Taxation.

The Commonwealth of Massachusetts

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

AN ACT FURTHER REGULATING THE TIME DURING WHICH RECORDS OF TAXABLE CHARGES MUST BE RETAINED BY TAXPAYERS SUBJECT TO THE EXCISE UPON CHARGES FOR MEALS SERVED TO THE PUBLIC.

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 4 of chapter 64B, as heretofore amended is hereby
2 further amended by adding at the end of said section the fol-
3 lowing proviso: — ; and provided further, that a taxpayer once
4 in every calendar year may request, by notice in writing deliv-
5 ered to the commissioner by registered or certified mail, that the
6 commissioner or his duly authorized agent conduct an audit of
7 such records, and upon the completion of such audit or if the
8 commissioner or such agent does not complete such audit within
9 a period of sixty days after the date of said request, the said tax-
10 payer thereafter may destroy all such records for all taxable
11 charges made up to the date of said request, — so that said
12 section after the word “period” reads as follows: — Every tax-
13 payer shall keep such records of taxable charges and in such
14 reasonable form as the commissioner may require. Such records
15 shall be open for inspection and examination at any time upon
16 demand by the commissioner or his duly authorized agent or
17 employee and shall be preserved for a period of two years; pro-
18 vided, that the commissioner or his duly authorized agent may

19 consent to their destruction within that period; and provided
20 further, that a taxpayer once in every calendar year may re-
21 quest, by notice in writing delivered to the commissioner by
22 registered or certified mail, that the commissioner or his duly
23 authorized agent conduct an audit of such records, and upon
24 the completion of such audit or if the commissioner or such
25 agent does not complete such audit within a period of sixty
26 days after the date of said request, the said taxpayer thereafter
27 may destroy all such records for all taxable charges made up to
28 the date of said request.