

HOUSE No. 1462

By Mr. Morton of Wellesley, petition of the Massachusetts Society of Certified Public Accountants, Inc., relative to the notification of denial of an application for abatement of the corporate excise tax by the State Tax Commission. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE NOTIFICATION OF DENIAL OF AN APPLICATION FOR ABATEMENT OF THE CORPORATE EXCISE TAX BY THE STATE TAX COMMISSION.

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 51 of chapter 63 of the General Laws, as most recently
2 amended by chapter 503 of the acts of 1958, is hereby amended
3 by inserting after the fifth sentence, the following sentence:—
4 If the commission grants a partial abatement, notice of denial
5 with respect to the remainder of the application shall be given
6 in writing by the commissioner.

