

By Mr. Carney of Boston (by request), petition of Howard M. Strong for legislation to regulate further 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. Taxation.

**The Commonwealth of Massachusetts**

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

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 amended is hereby further
- 2 amended by striking out said section 4 and inserting the fol-
- 3 lowing new section:—
- 4 *Section 4.* Every taxpayer shall keep such records of tax-
- 5 able charges and in such reasonable form as the commissioner
- 6 may require. Such records shall be open for inspection and
- 7 examination at any time upon demand by the commissioner
- 8 or his duly authorized agent or employee and shall be preserved
- 9 for a period of two years; provided, that the commissioner or
- 10 his duly authorized agent may consent to their destruction
- 11 within that period, and a taxpayer once in every calendar year
- 12 may request, by notice in writing delivered to the commissioner
- 13 by registered or certified mail, that the commissioner or his
- 14 duly authorized agent so consent to the destruction of such
- 15 records within said period, and if the commissioner or such
- 16 agent does not notify the taxpayer in writing by registered
- 17 mail within a period of thirty days after the date of said re-
- 18 quest that such consent is not granted the said taxpayer there-
- 19 after may destroy all such records for all taxable charges
- 20 made up to the date of said request.

The first thing to do is to get the facts straight. It is important to get the facts straight before you start to write. You should get the facts straight before you start to write. You should get the facts straight before you start to write.

### The House of Representatives

It is the duty of every citizen to know the facts about the House of Representatives.

The House of Representatives is the lower branch of the United States Congress. It is made up of 435 members, known as Representatives. Each Representative represents a certain number of people in his or her home state. The House has the power to start all bills for raising revenue. It also has the power to impeach and remove federal judges and officers.

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