

# HOUSE . . . . . No. 407

By Mr. Hermann of North Andover, petition of Joseph N. Hermann for legislation to authorize the deduction of union dues under the income tax laws of the Commonwealth. Taxation.

## The Commonwealth of Massachusetts

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

AN ACT TO ALLOW AN INCOME TAX DEDUCTION FOR UNION DUES.

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

- 1 The following new subsection (8) is hereby added to paragraph
- 2 (a) of subsection B of Section 3 of Chapter 62 of the General Laws,
- 3 as most recently amended by Chapter 848 of the Acts of 1974: —
- 4 (8) All sums paid as dues during the taxable year to a labor
- 5 organization within the meaning of Chapter 150A, Section 2 of the
- 6 General Laws or to an employee organization within the meaning
- 7 of Section 1 of Chapter 150E of the General Laws.

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The Government of the State

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9 except by order of the Appellate Tax Board or a court except that if  
10 the assessor bases a valuation of an assessee's real or personal prop-  
11 erty, in whole or in part, on a comparable sale, or sales, the assessor  
12 shall provide any market data relating to such comparable sale or  
13 sales to the assessee of the property or his designated representative  
14 upon request.

15 Section 52C. The provisions of section ten of chapter sixty-six  
16 of the General Laws shall not be construed to authorize public  
17 access to terminals or other data processing equipment for the  
18 purpose of copying, reading, collecting, printing, analyzing or  
19 manipulating any data or other information collected under any  
20 provision of this chapter and stored in data processing or comput-  
21 ing equipment or to authorize the release of the original or copies of  
22 tapes, cards, disc files or other methods of electronic storage of such  
23 data or information.

24 Section 52D. Nothing contained in this section shall restrict the  
25 right of an assessee or his designated representative to inspect at the  
26 assessor's office information and records relating to the valuation  
27 and assessment of the assessee's property or to receive copies of that  
28 information.

1 SECTION 7. Section one shall take effect January 1, 1986. The  
2 remainder of this act is effective upon passage.

4 appellant and appellee shall exchange an appraisal report contain-  
5 ing such information about the property as the Appellate Tax  
6 Board adjudges necessary.

1 SECTION 4. Section 38D of Chapter 59 of the General Laws is  
2 hereby amended by adding the following: — If an owner or lessee of  
3 real property fails to submit such information within the time and  
4 in the form prescribed, in addition to all other penalties, there shall  
5 be added to the real property tax levied upon the property in ques-  
6 tion for the next ensuing tax year the amount of fifty dollars.

1 SECTION 5. Chapter 59 of the General Laws is hereby amended  
2 by adding after section 38E the following two sections: —

3 Section 38F. A board of assessors may request the owner or  
4 lessee of any personal property to make a written return under oath  
5 within sixty days containing such information as may reasonably  
6 be required by it to determine the actual fair cash valuation of such  
7 property.

8 Failure of an owner or lessee of personal property to comply with  
9 such request within sixty days after it has been made shall bar him  
10 from any statutory appeal under this chapter, unless such owner or  
11 lessee was unable to comply with such request for reasons beyond  
12 his control. If any owner or lessee of personal property in a return  
13 made under this section makes any statement which he knows to be  
14 false in a material particular, such false statement shall bar him  
15 from any statutory appeal under this chapter.

16 Section 38G. A board of assessors may require testimony under  
17 oath of a taxpayer relative to his written return filed under section  
18 thirty-eight F and may also require testimony under oath of any  
19 applicant for abatement under section fifty-nine.

1 SECTION 6. Chapter 59 of the General Laws is hereby amended  
2 by inserting after section fifty-two A the following: —

3 Section 52B. All information collected pursuant to section  
4 sixty-one A, thirty-eight D and thirty-eight E of chapter fifty-nine  
5 and section eight A of chapter fifty-eight A shall be open to the  
6 inspection of the assessors, their assistants and clerks and of the  
7 commissioner and his deputies, the director of the division of local  
8 taxation and the supervisors of assessors but to no other person