

By Mr. Durand of Marlborough, petition of Robert A. Durand and another relative to the collection of taxes on unreported income. Taxation.

The Commonwealth of Massachusetts

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

AN ACT TO IMPROVE THE COLLECTION OF TAX PAYMENTS ON UNREPORTED INCOME.

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 62 of the General Law is hereby
2 amended by inserting after section 33 the following section: —

3 Section 33A. Every individual required to file a return under
4 the provisions of section twenty-two shall, as part of said return,
5 report every person or corporation to which said individual paid
6 more than five hundred dollars during the tax year covered by
7 said return for either goods or services provided by said individual
8 to which said money was paid and the tax identification number
9 of any corporation to which said money was paid.

1 SECTION 2. Said chapter 62 is hereby further amended by
2 adding the following section: —

3 Section 60. Any individual who fails to report the payments
4 which must be reported pursuant to section thirty-three A shall
5 be deemed to be the person of owing any income tax due under
6 this chapter to the extent that the tax attributable to the receipt
7 of said payment was not reported said payments shall be subject
8 to the same interest and penalties that would otherwise have been
9 payable by the recipient of said payment.

