

HOUSE No. 4208

By Mr. Mann of Hanson, petition of Charles W. Mann for legislation to regulate the statute of limitations for the assessment of taxes under certain provisions of the administrative tax laws of the Commonwealth. Taxation.

The Commonwealth of Massachusetts

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

AN ACT STATUTE OF LIMITATIONS FOR ASSESSMENT OF TAXES.

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 26, subsection (d) of chapter 62C of the General Laws
- 2 is hereby amended by striking the words "at any time" in line four
- 3 and inserting in place thereof the words: — up to seven years.

