

By Mr. Nagle of Northampton, petition of William P. Nagle, Jr., for legislation to establish a tax court within the Trial Court of the Commonwealth. The Judiciary.

The Commonwealth of Massachusetts

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

AN ACT ESTABLISHING A STATE TAX COURT.

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. Section 6 of Chapter 58A of the General Laws is
2 hereby amended by striking out the first sentence and inserting in
3 place thereof the following:— The board shall have original juris-
4 diction for all appeals under the provisions of Chapter 59 and 60.
5 All decisions by the board shall be deemed final, except that any
6 aggrieved party may petition the tax court for a review of the
7 board's decision under the provisions of Chapter 58B provided
8 that the amount of tax liability in question exceeds \$50,000.

1 SECTION 2. The General Laws are hereby amended by adding
2 after chapter 58A the following chapter 58B.

Chapter 58B.

3
4 Section 1. There is hereby established within the division of
5 trial courts the Massachusetts Tax Court. The tax court shall con-
6 sist of five justices, one of whom shall serve as chief justice. The
7 five justices shall be citizens of the commonwealth and shall be
8 members of the bar and shall have at least three years experience
9 in the field of tax law. The justices shall be appointed pursuant to
10 the provisions of Part II, c.2, s.1, Article 9 of the Constitution of
11 the Commonwealth.

13 The associate justices shall receive the same salary as an asso-
14 ciate justice of the trial court as set forth in section 4 of Chapter
15 211B of the General Laws. The chief justice shall receive the
16 same salary as an administrative justice of the trial court as set
17 forth in section 4 of chapter 211B.

18 Section 2. The tax court shall have exclusive original jurisdic-
19 tion in all appeals which arise out of the tax laws of the common-
20 wealth as set forth in Chapters 58 through 65C, inclusive, as well
21 as any other general or special tax law of the Commonwealth
22 except that in the case of appeals which arise out of Chapters 59
23 and 60 the appellate tax board shall have exclusive original juris-
24 diction as provided in Chapter 58A; provided however, that any
25 appeal that has been pending before the board for more than two
26 years may be brought before the tax court for immediate review
27 by a single justice. Any decision by the tax court may be appealed
28 to the Supreme Judicial Court in a manner prescribed by that
29 court.

30 Section 3. The tax court shall have exclusive original jurisdic-
31 tion to hear all cases regarding the schedule of payment of delin-
32 quent taxes as well as the payment of interest and penalties that
33 result from such delinquency. In all cases where the Department
34 of Revenue has certified that a tax delinquency exists and that the
35 party to be charged is unable to make full payment of taxes due,
36 the department of revenue shall file with the tax court the pro-
37 posed payment schedule as well as any necessary supporting doc-
38 uments.

39 The tax court shall make a final determination as to whether the
40 payment schedule is to be approved. The court shall base its deter-
41 mination on whether or not there is a reasonable expectation that
42 the payment schedule can be met and whether the payment
43 schedule is to be approved. The court shall base its determination
44 or whether or not there is a reasonable expectation that the pay-
45 ment schedule can be met and whether the taxpayer is likely to
46 remain solvent. For the purposes of this section tax delinquency
47 shall mean the failure to file a return, the filing of a fraudulent
48 return, or the failure to pay a tax that is due under the laws of the
49 commonwealth. Any additional tax, interest or penalty that is
50 determined to be due and payable as the result of any audit,
51 reassessment, or change in federal taxable income may be consid-

52 ered together with any tax delinquency at the request of either
53 party.

54 In all cases where a determination is made concerning a
55 schedule of payment of delinquent taxes the tax court shall make
56 public a report of its decision.

57 The commissioner of revenue or any of his subordinates shall
58 not have the power to compromise or settle any claim for the pay-
59 ment or schedule of payment of taxes, without an order to do so
60 by the tax court. In addition the department of revenue shall file
61 with the clerk of the tax court any changes or adjustments that are
62 made in any audit conducted by the department whether or not the
63 audit is a part of any case pending before the tax court.

64 Section 4. The tax court shall, from time to time, make general
65 rules and forms for procedure, which, before taking effect, shall
66 be approved by the Supreme Judicial Court or a justice thereof.

67 The tax court shall have a clerk, who shall be appointed by the
68 Governor and shall hold office during good behavior, subject,
69 however, to retirement under the provisions of any applicable gen-
70 eral or special law relative to retirement. He shall receive the
71 same salary as the clerk of the superior court.

72 Subject to appropriation, the justices shall be allowed to
73 appoint law clerks, stenographers, clerical assistance and support
74 personnel as they deem necessary. The clerk of the tax court may
75 procure such law books, stationery and other incidentals required
76 by the tax court as the administrative justice may approve. The
77 positions mentioned herein shall be appointed by the administra-
78 tive judge of the tax court.

79 The tax court may provide for a verbatim stenographic report of
80 all proceedings before the court. Copies of any transcript shall be
81 made available to persons and agencies upon payment of a reason-
able fee to be determined by the administrative justice.

The first part of the paper is devoted to a general discussion of the problem of the origin of life. It is shown that the problem is not only a scientific one, but also a philosophical one. The scientific aspect of the problem is concerned with the question of how life could have arisen from non-living matter. The philosophical aspect is concerned with the question of whether or not life is a necessary part of the universe.

The second part of the paper is devoted to a discussion of the scientific aspect of the problem. It is shown that the scientific aspect of the problem is concerned with the question of how life could have arisen from non-living matter. It is shown that the scientific aspect of the problem is concerned with the question of how life could have arisen from non-living matter.

The third part of the paper is devoted to a discussion of the philosophical aspect of the problem. It is shown that the philosophical aspect of the problem is concerned with the question of whether or not life is a necessary part of the universe. It is shown that the philosophical aspect of the problem is concerned with the question of whether or not life is a necessary part of the universe.

The fourth part of the paper is devoted to a discussion of the scientific aspect of the problem. It is shown that the scientific aspect of the problem is concerned with the question of how life could have arisen from non-living matter. It is shown that the scientific aspect of the problem is concerned with the question of how life could have arisen from non-living matter.

The fifth part of the paper is devoted to a discussion of the philosophical aspect of the problem. It is shown that the philosophical aspect of the problem is concerned with the question of whether or not life is a necessary part of the universe. It is shown that the philosophical aspect of the problem is concerned with the question of whether or not life is a necessary part of the universe.

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