
By Mr. Scaccia of Boston, petition of Angelo M. Scaccia for legislation to regulate the collection of the sales and use tax. Taxation.

The Commonwealth of Massachusetts

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

AN ACT FURTHER REGULATING THE USE TAX.

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 of Chapter 62C of the General Laws is hereby
2 amended by striking out paragraph (d) and inserting in place
3 thereof the following paragraph: —

4 (d) In the case of a false or fraudulent return filed with intent to
5 evade a tax, the commissioner may make an assessment at any
6 time, without giving notice of his intention to assess, determining
7 the tax due according to his best information and belief. In the
8 case of a failure to file a return, the commissioner likewise may
9 make an assessment at any time, without giving notice of his
10 intention to assess, determining the tax due according to his best
11 information and belief; provided, however, that no sales or use tax
12 shall be assessed against a vendor or purchaser more than six
13 years after the due date of the return on which the tax should have
14 been shown, unless (1) the taxpayer intended to evade the tax: or
15 (2) the taxpayer collected sales or use tax but failed to pay it to
16 the commissioner.

