

By Mr. DeFilippi of West Springfield, petition of Walter A. DeFilippi relative to the rules of practices and procedures before the Appellate Tax Board. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE APPELLATE TAX BOARD.

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

1 Chapter 58A of the Massachusetts General Laws is amended
2 by adding a new section 7B:—

3 Section 7B. Appearance and Practice Before the Board

4 Any Certified Public Accountant who is licensed to practice
5 public accountancy in the Commonwealth of Massachusetts may
6 practice before the Board; and shall be subject to the same rules
7 of Practice and Procedure as the board applies to attorneys
8 admitted to practice before the courts of the Commonwealth
9 provided only that each requested abatement of a separate tax,
10 exclusive of penalties and interest, does not exceed five thousand
11 (\$5,000) dollars.

12 For purposes of this five thousand (\$5,000) dollar limitation,
13 each assessment for which a separate tax return is required by the
14 Massachusetts Department of Revenue shall be deemed to be
15 separate tax. A Certified Public Accountant may appear for a tax-
16 payer where each separate tax is less than five thousand (\$5,000)
17 dollars; but the sum of the separate taxes exceed five thousand
18 (\$5,000) dollars.

19 Notwithstanding any of the provisions of this section or of Sec-
20 tion 7A to the contrary, the informal procedure described in said
21 Section 7A shall apply in every case where a Certified Public
22 Accountant appears for a taxpayer.

By Mr. [Name] of [State],

The Constitution of the United States

Article I, Section 1

All legislative Powers herein granted shall be vested in a Congress of the United States, which shall consist of a Senate and House of Representatives.

Section 1. All legislative Powers herein granted shall be vested in a Congress of the United States, which shall consist of a Senate and House of Representatives.

Section 2. The House of Representatives shall be composed of Members chosen every second Year by the People in each State, and the Electors in each State shall have the Qualifications requisite for Electors of the most numerous Branch of the State Legislature.

Section 3. The Senate of the United States shall be composed of two Senators from each State, chosen by the Legislature of the State for which they are elected, and they shall hold their Offices during the Term of their Election, but they shall be eligible for Re-election after an Interval of one Year.

Section 4. The Times, Places and Manner of holding the Elections of Senators and Representatives, shall be prescribed in each State by the Legislature thereof; but the Congress may at any time by Law alter or add to the Rules and Regulations of the foregoing Section.

Section 5. The Congress shall assemble at least once in every Year, and such Meeting shall begin at Noon on the first Monday in December, unless they shall by Law provide otherwise.

Section 6. The Senators and Representatives shall receive Compensation for their Services, as well as Allowances for Expenses actually incurred by them in the Discharge of their Duties, which shall be ascertained from Time to Time by the Congress.

Section 7. The Congress shall have Power to lay and collect Taxes on Imports, Exports, and on every other Article, to regulate Commerce with foreign Nations, to borrow Money on the Credit of the United States, to fix the Standard of Weights and Measures, to coin Money, to regulate the Value thereof, and to issue Paper Money.

Section 8. The Congress shall have Power to make all Laws which shall be necessary and proper for carrying into Execution the foregoing Powers, and all other Powers vested by this Constitution in the Government of the United States, or in any of its Departments or Officers.

Section 9. The Migration and Importation of Persons shall be subject to the Regulation of the Congress until the Year 1808, but the Tax or Duty on such Importation shall not exceed Ten Cents per Head.