

By Ms. Callahan of Sutton, petition of Jennifer M. Callahan and others relative to providing for an expedited procedure relative to the abatement of certain taxes. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

Jennifer M. Callahan  
Barbara A. L'Italien

James E. Timilty  
Cleon H. Turner

In the Year Two Thousand and Seven.

AN ACT PROVIDING FOR AN EXPEDITED PROCEDURE RELATIVE TO THE ABATEMENT OF CERTAIN 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 8 of Chapter 58 of the General Laws, as appearing in the  
2 2004 Official Edition, is hereby amended by striking the second and  
3 third paragraphs and inserting in place thereof the following para-  
4 graph:—

5 The commissioner shall make, and from time to time revise, such  
6 rules and regulations necessary for establishing an expedited proce-  
7 dure for granting authority to abate taxes, assessments, rates,  
8 charges, costs or interest under this section in such cases as he deter-  
9 mines are in the public interest and shall from time to time for such  
10 periods as he deems appropriate authorize the assessors or the board  
11 or officer assessing such tax, assessment, rate or charge, to grant  
12 such abatements. No such abatement authorized by such procedures  
13 shall be granted unless the assessors or board or officer shall certify,  
14 in writing, under pains and penalties of perjury that such procedures  
15 have been followed; and provided further that the commissioner  
16 shall require such yearly reports and audits of such abatements by  
17 assessors or boards or officers as he deems necessary to ensure that  
18 any authority granted under this paragraph has been properly exer-  
19 cised, and shall withdraw any such grant of authority to any

20 particular assessors, board or officer upon his written determination  
21 that the authority has been improperly exercised. The commissioner  
22 may make, and from time to time revise, such reasonable rules and  
23 regulations as he deems necessary to carry out the provisions of this  
24 paragraph.