

HOUSE No. 2785

By Mr. Cohen of Newton, petition of Joseph Behar relative to refunding filing fees of the Appellate Tax Board to successful appellants. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO APPELLATE TAX BOARD FILING FEES.

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 12 of chapter 58A of the General Laws,
2 as appearing in the 1994 Official Edition, is hereby amended by
3 adding the following sentence:— In addition, if the common-
4 wealth or a subdivision of commonwealth is the unsuccessful
5 party, the commonwealth or the subdivision, as the case may be,
6 shall, within thirty days of the board's decision, refund to the
7 appellant the filing fee, plus interest, in accordance with the pro-
8 cedures set forth in this section.

1 SECTION 2. The provisions of section one shall also apply to
2 any decision of the appellate tax board rendered within the pre-
3 vious five years of the effective date of this act.

HOUSE OF REPRESENTATIVES

COMMITTEE ON THE COMMERCE AND TRADE

REPORT

ON THE

PROGRESS OF THE

COMMISSION