

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.

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**The Commonwealth of Massachusetts**

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

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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  
16 taxpayer 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  
20 Section 7A to the contrary, the informal procedure described in  
21 said Section 7A shall apply in every case where a Certified Public  
22 Accountant appears for a taxpayer.

