

By Ms. Jacques, a petition (accompanied by bill, Senate, No. 863) of Cheryl A. Jacques for legislation to establish the Massachusetts state tax court as a department of the Trial Court of the Commonwealth. The Judiciary.

**The Commonwealth of Massachusetts**

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

AN ACT ESTABLISHING THE MASSACHUSETTS STATE TAX COURT AS A DEPARTMENT OF THE TRIAL COURT OF THE COMMONWEALTH.

*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 1 of chapter 30A of the General Laws, as  
2 appearing in the 1992 Official Edition, is hereby amended by  
3 inserting in line 27 thereof, after the words "civil service commis-  
4 sion", the following: —, the department of revenue.

1 SECTION 2. Said Chapter 30A, as so appearing, is hereby  
2 amended by inserting, after section 1C thereof, the following: —  
3 Section ID. The department of revenue shall be subject to sec-  
4 tions one to eight, inclusive, and shall not otherwise be subject to  
5 this chapter, notwithstanding the exclusion of said department  
6 from the definition of the word "agency" in section one.

1 SECTION 3. Chapter 58 of the General Laws, as appearing in  
2 the 1992 Official Edition, is hereby amended by striking out, each  
3 time it appears in sections 2, 10B, 10C, 14 and 15, the phrase  
4 "appellate tax board" and inserting in place thereof the  
5 following: — state tax court.

1 SECTION 4. Said Chapter 58, as so appearing, is hereby  
2 amended by striking out, each time it appears in sections 10B  
3 and 14, the word "board" and inserting in place thereof the  
4 word: — court.

1 SECTION 5. Section 6 of Chapter 58A of the General Laws, as  
2 appearing in the 1992 Official Edition, is hereby amended by  
3 striking out the first sentence thereof and replacing it with the fol-  
4 lowing sentence: — The board shall have jurisdiction to decide  
5 appeals under the provisions of section forty-two E of chapter  
6 forty; of clauses Seventeenth and Twenty-second of section five of  
7 Chapter fifty-nine, where the amount of tax in dispute, not  
8 including interest and penalties, is less than fifty thousand dollars;  
9 of sections sixty-four, sixty-five, sixty-five B and eighty-one of  
10 said chapter fifty-nine, where the amount of tax in dispute, not  
11 including interest and penalties is less than fifty thousand dollars;  
12 of section two of chapter sixty A; of section fourteen of chapter  
13 sixty-one B; and under any other provision of law wherein such  
14 jurisdiction is or may be expressly conferred.

1 SECTION 6. Said section 6 of Chapter 58A of the General  
2 Laws, as so appearing, is hereby amended by striking out lines 30  
3 through 54 thereof.

1 SECTION 7. Section 7 of said Chapter 58A of the General  
2 Laws, as so appearing, is hereby amended by striking out, in  
3 line 2 thereof, the words “the commissioner or of”.

1 SECTION 8. Said section 7 of chapter 58A of the General  
2 Laws, as so appearing, is hereby amended by striking out the third  
3 sentence thereof.

1 SECTION 9. Said section 7 of chapter 58A of the General  
2 Laws, as so appearing, is hereby amended by striking out the  
3 ninth sentence thereof, and replacing it with the following sen-  
4 tences: — The party taking an appeal from a decision of a board  
5 of assessors shall at the time of filing the petition pay to the clerk  
6 an entry fee. A reduced fee may be imposed for appeals where the  
7 assessed fair cash valuation of the real property or personal  
8 property, or both, the tax on which is sought to be abated, is fifty  
9 thousand dollars or less.

1 SECTION 10. Section 9 of said chapter 58A of the General  
2 Laws, as so appearing, is hereby amended by striking out, in  
3 line 4 thereof, the words “the commissioner or of”.

1 SECTION 11. Section 12 of Chapter 58A of the General Laws,  
2 as so appearing, is hereby amended by striking out the second sen-  
3 tence thereof.

1 SECTION 12. Said section 12 of chapter 58A of the General  
2 Laws, as so appearing, is hereby amended by striking out, in  
3 lines 13 and 14 thereof, the words "state treasurer, in the case of a  
4 tax assessed by the commissioner, or by the".

1 SECTION 13. Section 13 of said chapter 58A of the General  
2 Laws, as so appearing, is hereby amended by striking out the sev-  
3 enth sentence thereof and replacing it with the following  
4 sentence:— From any decision of the board upon an appeal from a  
5 decision or determination of a board of assessors, an appeal as to  
6 matters of law may be taken to the appeals court by either party to  
7 the proceedings before the board if the party has not waived the  
8 right to such an appeal.

1 SECTION 14. Said section 13 of Chapter 58A of the General  
2 Laws, as so appearing, is hereby amended by striking out the  
3 tenth sentence thereof.

1 SECTION 15. Said section 13 of chapter 58A of the General  
2 Laws, as so appearing, is hereby amended by striking out, in  
3 lines 47 and 48 thereof, the words "except action under sections  
4 twenty-five and twenty-six of chapter sixty-five".

1 SECTION 16. The General Laws, as appearing in the 1992  
2 Official Edition, are hereby amended by inserting, after  
3 chapter 58A thereof, the following chapter: —

#### 4 **Chapter 58B.**

5 Section 1. (a) The state tax court department established under  
6 section one of chapter two hundred and eleven B shall be a court  
7 of record and shall have exclusive original jurisdiction over the  
8 following cases:

9 (1) All appeals arising under sections two, ten B or fourteen of  
10 chapter fifty-eight, sections thirty-nine, sixty-seven, or sixty-eight

11 of chapter sixty-two C, section twenty-six of chapter sixty-five, or  
12 section four of chapter sixty-five A;

13 (2) All appeals arising under chapter fifty-nine where the  
14 amount of tax in dispute, not including interest and penalties, is  
15 fifty thousand dollars or more; and

16 (3) All cases and matters of equity cognizable under the general  
17 principles of equity jurisprudence within the subject matter juris-  
18 diction of the court, including the issuance of injunctions and  
19 declaratory judgments relating to the validity, imposition or  
20 assessment of a tax.

21 Section 2. The state tax court shall hold its sittings in Boston.  
22 The court shall have jurisdiction throughout the Commonwealth,  
23 shall always be open, except on Saturdays, Sundays and legal hol-  
24 idays, and shall have a seal with which all orders, processes and  
25 papers made by or proceeding from the court and requiring a seal  
26 shall be sealed.

27 Section 3. (a) The state tax court department shall consist of a  
28 chief justice and four associate justices appointed to the state tax  
29 court department. The chief justice shall be appointed pursuant to  
30 section five of chapter two hundred and eleven B. The chief jus-  
31 tice shall, in addition to his judicial powers and duties, have the  
32 powers, authority and responsibilities set forth in section ten of  
33 chapter two hundred and eleven B.

34 (b) Except as otherwise provided in chapter two hundred and  
35 eleven B, the justices appointed to the state tax court shall be judi-  
36 cial officers under the constitution of the commonwealth.

37 Section 4. The state tax court shall be held by one of the jus-  
38 tices, and when so held shall have and exercise all the power and  
39 jurisdiction committed to said court. Simultaneous sessions may  
40 be held and arranged as to insure a prompt discharge of the court's  
41 business.

42 Section 5. Subject to appropriation and subject to the superin-  
43 tendence authority of the chief justice for administration and man-  
44 agement of the trial court and the superintendence authority of the  
45 supreme judicial court, the chief justice of the state tax court shall  
46 appoint a court clerk, and may make such other expenditures as  
47 authorized under chapter two hundred and eleven B.

48 Section 6. All cases in the state tax court shall be governed by  
49 the Massachusetts Rules of Civil Procedure, except that small

50 claims cases shall be governed by court rules established under  
51 section eight. All cases in the state tax court shall be decided by  
52 the court without a jury. The state tax court shall adopt court rules  
53 consistent with the provisions of this section, provided that such  
54 rules shall be approved by the supreme judicial court, or a justice  
55 thereof, before taking effect.

56 Section 7. The state tax court may issue declaratory judgments  
57 in cases within the court's subject matter jurisdiction as provided  
58 in chapter two hundred and thirty-one A.

59 Section 8. (a) The state tax court shall establish by rule an alter-  
60 native procedure, hereinafter referred to as the small claims proce-  
61 dure, for the determination of appeals under section thirty-nine of  
62 chapter sixty-two C. The small claims procedure shall not be  
63 available prior to the promulgation of said rules pursuant to  
64 chapter thirty A. Proceedings under the small claims procedure  
65 shall be conducted on an informal basis in accordance with such  
66 rules of evidence, practice, and procedure as the court may pre-  
67 scribe. To the extent that the court may consider practicable, the  
68 small claims procedure shall eliminate formal rules of pleading,  
69 practice, and evidence, and except for the entry fee herein pro-  
70 vided, may eliminate any or all fees and costs, or may provide that  
71 costs shall be in the discretion of the court.

72 (b) The appellant may elect the small claims procedure, with  
73 the approval of the court, in any case in which the amount of tax  
74 placed in dispute, does not exceed (1) five thousand dollars for  
75 any taxable year, in the case of a tax imposed by taxable year;  
76 (2) five thousand dollars for any calendar year, in the case of a tax  
77 imposed by calendar year; (3) five thousand for any calendar year,  
78 in the case of a tax imposed by chapter sixty-four A through sixty-  
79 four J, inclusive, and section twenty-one of chapter one hundred  
80 thirty-eight; or (4) five thousand dollars for any taxable event or  
81 transaction in the case of any other tax. For purposes of this sec-  
82 tion, the amount placed in dispute is the amount of tax, up to the  
83 limit imposed by this subsection, with respect to which the appel-  
84 lant is seeking abatement. Where the amount of tax which the  
85 commissioner of revenue has refused to abate exceeds the limits  
86 imposed by this subsection the appellant may nevertheless elect  
87 the small claims procedure provided that such election shall,  
88 unless the small claims procedure is discontinued pursuant to sub-

89 section (d), foreclose all rights to an abatement of any amount of  
90 tax in excess of such limits and all interest, penalties or additions  
91 to tax imposed by chapter sixty-two C related to such excess. For  
92 purposes of applying the limits imposed by this subsection the  
93 amount placed in dispute does not include any interest, penalty, or  
94 addition to tax imposed by chapter sixty-two C.

95 (c) An appellant desiring to be heard under the small claims  
96 procedure shall pay to the clerk a minimum entry fee as deter-  
97 mined annually by the secretary for administration and finance  
98 under the provisions of section three B of chapter seven and shall  
99 file an election of the small claims procedure and a written state-  
100 ment of the facts of the case and of the amount claimed in abate-  
101 ment, together with such additional information as the clerk may  
102 require. The statement may be made on forms to be supplied by  
103 the court, and if the appellant so requests, shall be made out for  
104 the appellant by the clerk or an employee of the court designated  
105 by the court. The appellant shall then serve a copy of the state-  
106 ment upon the commissioner of revenue. The appellant shall also  
107 file a written waiver of the right to appeal to any court. Within  
108 forty-five days of the service of the statement the commissioner of  
109 revenue shall respond to the assertions of fact and law contained  
110 in said statement by filing with the court an answer.

111 (d) A case conducted under the small claims procedure shall be  
112 discontinued upon the request of the appellant or the commis-  
113 sioner of revenue if such request is made before the commence-  
114 ment of the hearing. In addition, if the court finds that there are  
115 reasonable grounds for believing that the amount of tax placed in  
116 dispute exceeds the jurisdictional amount described in  
117 subsection (b) or that the amount of the excess is large enough to  
118 justify granting the request of the appellant or the commissioner  
119 of revenue, it may discontinue further proceedings under this sec-  
120 tion. Upon any discontinuance under this section, the proceedings  
121 shall be transferred to the formal docket and conducted in the  
122 manner provided under section six. If the case is not discontinued  
123 before the commencement of the hearing, the small claims proce-  
124 dure shall be deemed to have been accepted by the appellant and  
125 the commissioner of revenue and all right of appeal waived by the  
126 appellant and commissioner of revenue. The clerk shall notify the

127 appellant and the commissioner of revenue of any discontinuance  
128 within five days of such discontinuance.

129 (e) The court shall make a decision in each case heard by it  
130 under the small claims procedure, giving a brief written summary  
131 of the reasons therefor. No decision shall grant an abatement of  
132 tax in an amount exceeding the limitation imposed by subsection  
133 (b).

134 (f) A decision entered in any case in which the proceedings are  
135 conducted under this section shall not be reviewed in any court  
136 and shall not be treated as precedent for any other case.

137 (g) Subject to appropriation, the chief justice may appoint special  
138 trial judges to hear and decide small claims cases. Such special  
139 trial judges shall, subject to such restrictions and review as  
140 the chief justice may provide, have the authority to decide issues  
141 of fact and law relating to small claims cases assigned to them and  
142 to issue decisions of the court with respect to such cases. The  
143 appointment of a special trial judge or the assignment of a small  
144 claims case may be terminated at the discretion of the chief justice.  
145 Special trial judges shall receive compensation set by the  
146 chief justice not to exceed the compensation received by the associate  
147 justices of the state tax court under section four of chapter  
148 two hundred and eleven B.

149 Section 9. The commissioner of revenue shall be represented  
150 before the state tax court by attorneys employed by the department  
151 of revenue or by the attorney general of the commonwealth.

152 Section 10. During the period allowed for taking an appeal  
153 under section thirty-nine of chapter sixty-two C or at any time  
154 before the decision of the state tax court, or the appeals Court or  
155 supreme judicial court under section eleven, the commissioner of  
156 revenue or board of assessors may by agreement with the applicant  
157 abate the tax in whole or in part in final settlement of said  
158 application.

159 Section 11. All decisions of the state tax court shall be final as  
160 to findings of fact. Either party may appeal a decision of the court  
161 as to a matter of law, provided that such party has not waived his  
162 right to appeal. Such appeal shall be taken to the appeals court and  
163 shall be governed by the Massachusetts Rules of Appellate  
164 Procedure. The appeals court shall not consider any issue of law  
165 which was not raised in the proceedings before the state tax court.

166 If an abatement of a tax assessed by the commissioner of revenue  
167 is ordered by the appeals court or supreme judicial court in final  
168 disposition of the appeal and the tax has been paid, the amount  
169 abated with interest computed in accordance with section thirty-  
170 two of chapter sixty-two C shall be paid to the taxpayer by the  
171 state treasurer. If an abatement of a tax assessed by a board of  
172 assessors is ordered by the appeals court or supreme judicial court  
173 in final disposition of the appeal and the tax has been paid, the  
174 amount abated with interest computed at the rate of eight percent  
175 shall be paid to the taxpayer by the town treasurer. The appeal to  
176 the appeals court under this section shall be the exclusive method  
177 of reviewing any action of the state tax court. For want of prose-  
178 cution of an appeal in accordance with the provisions of this sec-  
179 tion the appeals court, or a justice of that court, may dismiss the  
180 appeal. Upon dismissal of an appeal the decision of the state tax  
181 court shall thereupon have full force and effect.

1 SECTION 17. Paragraph 11 of subsection (b) of section 21 of  
2 chapter 62C, as appearing in the 1992 Official Edition, is hereby  
3 amended by striking out, in lines 72 and 73 thereof, the words “or  
4 the appellate tax board”.

1 SECTION 18. Chapter 62C of the General Laws, as appearing  
2 in the 1992 Official Edition, is hereby amended by striking out,  
3 each time it appears in sections 37A, 42, 47A, 49A, 76, 68 and 81  
4 the phrase “appellate tax board” and inserting in place thereof the  
5 following: — state tax court.

1 SECTION 19. Said chapter 62C, as so appearing, is hereby  
2 amended by striking out section 39 and inserting in place thereof  
3 the following section: —

4 Section 39. (a) Any person aggrieved by the refusal of the com-  
5 missioner to abate a tax, in whole or in part, may appeal there-  
6 from, within sixty days after the date of notice of the decision of  
7 the commissioner or within six months after the time when the  
8 application for abatement is deemed to be denied as provided in  
9 this section, by filing a petition with the state tax court.

10 (b) If the state tax court finds that the person making the appeal  
11 was entitled to an abatement, it shall make such abatement as it

12 sees fit. If the tax so abated has been paid, the state treasurer,  
13 upon presentation to him of the notice of the decision of the court,  
14 shall repay to the petitioner the amount of the abatement and  
15 interest computed in accordance with section forty.

16 (c) An application for abatement is deemed to be denied when-  
17 ever the commissioner fails to act upon the application prior to the  
18 expiration of the six month period beginning on the date on which  
19 the application is filed, unless the applicant files with the commis-  
20 sioner, prior to such expiration, his written consent to extend the  
21 six month period. Such consent may be withdrawn by the appli-  
22 cant at any time, in which event the application, unless previously  
23 acted upon by the commissioner, shall be deemed to be denied at  
24 the expiration of the six month period or on the date on which  
25 consent is withdrawn, whichever is later. During the period  
26 allowed for the taking of an appeal, the commissioner may by  
27 agreement with the applicant abate the tax in whole or in part in  
28 final settlement of said application, and shall also have the  
29 authority granted to him by section ten of chapter two fifty-  
30 eight B, to abate in whole or in part any tax as to which an appeal  
31 has been seasonably taken.

1 SECTION 20. Section 1 of Chapter 64A of the General Laws,  
2 as appearing in the 1992 Official Edition, is hereby amended by  
3 striking out lines 54 and 55 thereof and redesignating subsections  
4 (h), (i), (j), (k), and (l) thereof as paragraphs (g), (h), (i), (j), and  
5 (k) respectively.

1 SECTION 21. Section 12 of said chapter 64A, as so appearing,  
2 is hereby amended by striking out, in line 1 thereof, the words  
3 "superior court" and replacing them with the following: — state  
4 tax court.

1 SECTION 22. Section 12 of said chapter 64A, as so appearing,  
2 is hereby amended by striking out, in lines 6 and 7 thereof, the  
3 words "appellate tax board" and replacing them with the fol-  
4 lowing: — state tax court.

1 SECTION 23. Section 12 of chapter 64E, of the General Laws,  
2 as appearing in the 1992 Official Edition, is hereby amended by

3 striking out, in line 1 thereof, the words “superior court” and  
4 replacing them with the following: — state tax court.

1 SECTION 24. Section 12 of chapter 64E, as so appearing, is  
2 hereby amended by striking out, in lines 6 and 7 thereof, the  
3 words “appellate tax board” and replacing them with the fol-  
4 lowing: — state tax court.

1 SECTION 25. Section 13 of chapter 64F of the General Laws,  
2 as appearing in the 1992 Official Edition, is hereby amended by  
3 striking out, in line 1 thereof, the words “superior court” and  
4 replacing them with the following: — state tax court.

1 SECTION 26. Section 13 of chapter 64F, as so appearing, is  
2 hereby amended by striking out, in lines 6 and 7 thereof, the  
3 words “appellate tax board” and replacing them with the fol-  
4 lowing: — state tax court.

1 SECTION 27. Section 11 of chapter 64J of the General Laws,  
2 as appearing in the 1992 Official Edition, is hereby amended by  
3 striking out, in line 1 thereof, the words “superior court” and  
4 replacing them with the following: — state tax court.

1 SECTION 28. Section 11 of said chapter 64J as so appearing, is  
2 hereby amended by striking out, in line 6 thereof, the words  
3 “appellate tax board” and replacing them with the following: —  
4 state tax court.

1 SECTION 29. Section 26 of chapter 65 of the General Laws, as  
2 appearing in the 1992 Official Edition, is hereby amended by  
3 striking out, each time it appears, the words “appellate tax board”  
4 and replacing them with the following: — state tax court.

1 SECTION 30. Said section 26 of chapter 65 of the General  
2 Laws, as appearing in the 1992 Official Edition, is hereby  
3 amended by striking out, each time it appears, the word “board”  
4 and replacing it with the following: — court.

1 SECTION 31. Section 4A of chapter 211 of the General Laws,  
2 as appearing in the 1992 Official Edition, is hereby amended by  
3 inserting in line 18 thereof, after the words “and seventy-nine”,  
4 the following: — and dismissal under section eleven of chapter  
5 fifty-eight B.

1 SECTION 32. Section 10 of chapter 211A of the General Laws,  
2 as appearing in the 1992 Official Edition, is hereby amended by  
3 inserting in line 22 thereof, after the words “appellate tax board  
4 and”, the following: — in the state tax court department,.

1 SECTION 33. Section 1 of chapter 211B of the General Laws,  
2 as appearing in the 1992 Official Edition, is hereby amended by  
3 inserting in line 4 thereof, after the words “family court depart-  
4 ment” the following: — , the state tax court department.

1 SECTION 34. Said section 1 of chapter 211B, as so appearing,  
2 is hereby amended by striking out, in line 7 thereof, the word  
3 “twenty” and replacing it with the following: — twenty-five.

1 SECTION 35. Said section 1 of chapter 211B of the General  
2 Laws, as so appearing, is hereby amended by inserting in line 14  
3 thereof, after the words “family court department”, the  
4 following: — , the state tax court department.

1 SECTION 36. Said section 1 of chapter 211B, as so appearing,  
2 is hereby amended by striking out, in line 17 thereof, the word  
3 “forty-one” and replacing it with the following: — forty-six.

1 SECTION 37. Section 2 of chapter 211B of the General Laws,  
2 as so appearing, is hereby amended by inserting in line 5 thereof,  
3 after the words “family court department”, the following: — , five  
4 justices appointed to the state tax court department.

1 SECTION 38. Section 2 of chapter 211B of the General Laws,  
2 as so appearing, is hereby amended by inserting in line 18 thereof,  
3 after the words “family court department”, the following: — , five  
4 justices appointed to the state tax court department.

1 SECTION 39. Section 3 of chapter 215 of the General Laws, as  
2 appearing in the 1992 Official Edition, is hereby amended by  
3 inserting in line 7 thereof, after the words “persons and words”,  
4 the following: — other than matters relating to any tax imposed  
5 by the commonwealth.

1 SECTION 40. Section 6 of said chapter 215 of the General  
2 Laws, as so appearing, is hereby amended by inserting in line 11  
3 thereof, after the words “cases and matters words”;; the  
4 following: — , other than cases and matters relating to any tax  
5 imposed by the commonwealth.

1 SECTION 41. Section 1 of chapter 231A of the General Laws,  
2 as appearing in the 1992 Official Edition, is hereby amended by  
3 inserting in lines 1 and 2 thereof, after the words “land court”, the  
4 following: — , the state tax court.

1 SECTION 42. This act shall take effect ninety days after the  
2 date of passage and shall apply to all appeals arising under section  
3 two, ten B or fourteen of chapter fifty-eight, section thirty-nine,  
4 sixty-seven, or sixty-eight of chapter sixty-two C, section twenty-  
5 six of chapter sixty-five, or section four of chapter sixty-five A  
6 where no complaint was filed in a court and no petition was filed  
7 in the appellate tax board prior to the date on which this act takes  
8 effect. However, all appeals arising under said sections with  
9 respect to which a petition has been filed in the appellate tax  
10 board prior to the date on which this act takes effect shall be  
11 removed to the state tax court, except that where the trial of such  
12 an appeal has commenced in the appellate tax board before said  
13 date the appeal shall be decided by the appellate tax board unless  
14 the commissioner of revenue and the appellant stipulate to the  
15 removal of the appeal, or the state tax court, in its discretion,  
16 removes the appeal, in which case the appeal shall be decided by  
17 the state tax court. All decisions on appeals arising under said sec-  
18 tions that are decided by the appellate tax board after the date of  
19 passage of this act shall be subject to review by the state tax court,  
20 which, in its discretion, may review such cases on the record  
21 established by the appellate tax board or in a trial de novo, and  
22 may overturn, in whole or in part, the decision of the appellate tax

23 board. All references to the state tax court appearing in chapter  
24 sixty-two C shall be deemed to refer to the appellate tax board  
25 with respect to appeals that remain in the appellate tax board  
26 under this section after the effective date of this act. This act shall  
27 take effect ninety days after the date of passage with respect to all  
28 appeals arising under chapter fifty-nine.

The first part of the book is devoted to a general survey of the history of the American people from the discovery of the continent to the present time. The author discusses the various stages of the nation's development, from the early colonial period to the formation of the United States, and the subsequent growth and expansion of the country. He also touches upon the social and economic changes that have shaped the American character over the centuries.

In the second part, the author delves into the political and social movements that have defined the American experience. He examines the struggle for independence, the development of the federal system, and the rise of various political parties and ideologies. He also discusses the impact of social reform movements, such as abolitionism and the women's rights movement, on the course of American history.

The third part of the book focuses on the economic and cultural aspects of American history. The author explores the growth of the American economy, from the early days of agriculture and trade to the industrial revolution and the rise of big business. He also discusses the development of American culture, from the early colonial period to the emergence of a distinct national identity in the late 19th and early 20th centuries.

In the fourth part, the author examines the role of the United States in the world. He discusses the country's foreign policy, its involvement in major international conflicts, and its emergence as a global superpower. He also touches upon the challenges the United States has faced in the modern world, such as the Cold War and the rise of terrorism.

The book concludes with a reflection on the future of the American people. The author discusses the challenges and opportunities that lie ahead, and offers his thoughts on the path forward for the nation. He emphasizes the importance of civic engagement and the pursuit of the American dream in shaping the future of the country.



