

By Mr. Piro of Somerville, petition of Vincent J. Piro for legislation to increase the supervision of local tax collectors and treasurers. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty.

AN ACT TO PROVIDE GREATER SUPERVISION OF LOCAL COLLECTORS AND TREASURERS.

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 7 of Chapter 58 of the General Laws is hereby amended
2 by striking out the first paragraph and inserting in place thereof
3 the following:—

4 No later than thirty days after the end of the fiscal year, each
5 local collector shall file with the Commissioner of Revenue a
6 report detailing, by fiscal year, the current amount of all unpaid,
7 real, personal and excise tax bills levied, the percentage of unpaid
8 taxes to total taxes levied according to fiscal year, and a plan for
9 collection of those unpaid taxes. These reports shall be made on
10 forms printed and distributed to local collectors by the
11 Commissioner.

12 The Commissioner shall review, within ninety days of receipt,
13 said report and forward to local officials recommendations con-
14 taining suggested improvements to local collection practices. The
15 Commissioner may secure any information as to unpaid taxes in
16 any city or town, and examine any books, records and papers of
17 collectors, assessors and other local officials that may be necessary
18 for the Commissioner to make these recommendations or super-
19 vise the practice of local collectors and treasurers. Both the report
20 of local collectors to the Commissioner and the Commissioner's
21 recommendations to local collectors shall be open to the public.

22 On failure of any collector to comply with the requirements of
23 the Commissioner, the Commissioner shall notify the mayor or
24 selectmen of said failure along with any recommendations that he
25 deem necessary or expedient.

26 The provisions of this act shall apply to real, personal and local
27 excise taxes assessed on and after July 1, 1979.