

# HOUSE . . . . . No. 4825

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By Mrs. Kehoe of Dedham, petition of Marie-Louise Kehoe for legislation to require the Department of Revenue to provide notice of certain regulations. Taxation.

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## The Commonwealth of Massachusetts

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

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AN ACT REQUIRING THE DEPARTMENT OF REVENUE TO PROVIDE NOTICE OF CERTAIN REGULATIONS.

*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 62C of the General Laws is hereby amended by adding  
2 the following section; —

3 Section 81. The department upon promulgation of a rule or  
4 regulation which affects businesses shall, within thirty days of such  
5 promulgation, notify any business which has filed a tax return  
6 within the immediately preceding twelve months that said rule or  
7 regulation has been promulgated.

