

HOUSE No. 1584

The Commonwealth of Massachusetts

PRESENTED BY:

Paul McMurtry

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to DOR audits on senior citizens.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: |
|-----------------------------|---------------------------------------|
| <i>Paul McMurtry</i> | <i>11th Norfolk</i> |
| <i>Richard J. Ross</i> | <i>Norfolk, Bristol and Middlesex</i> |
| <i>Timothy R. Whelan</i> | <i>1st Barnstable</i> |
| <i>Mary S. Keefe</i> | <i>15th Worcester</i> |
| <i>Barbara A. L'Italien</i> | <i>Second Essex and Middlesex</i> |

HOUSE No. 1584

By Mr. McMurtry of Dedham, a petition (accompanied by bill, House, No. 1584) of Paul McMurtry and others for legislation to prohibit the conducting of tax audits or compliance activity regarding certain taxpayers 80 years of age or older. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court
(2017-2018)**

An Act relative to DOR audits on senior citizens.

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 3 of chapter 14 of the General Laws, as appearing in the 2014 Official Edition, is
2 hereby amended by adding the following paragraph:-

3 The commissioner shall not conduct any audit or compliance activity regarding any
4 taxpayer of 80 years of age or more who is a resident of the commonwealth and whose gross
5 annual income is less than \$100,000.