

HOUSE No. 4239**The Commonwealth of Massachusetts**

PRESENTED BY:

Bradley H. Jones, Jr.*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 providing for a municipal tax amnesty.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Bradley H. Jones, Jr.</i>	<i>20th Middlesex</i>	<i>5/19/2025</i>
<i>Kimberly N. Ferguson</i>	<i>1st Worcester</i>	<i>5/19/2025</i>
<i>Paul K. Frost</i>	<i>7th Worcester</i>	<i>5/19/2025</i>
<i>David K. Muradian, Jr.</i>	<i>9th Worcester</i>	<i>5/19/2025</i>
<i>David T. Vieira</i>	<i>3rd Barnstable</i>	<i>5/19/2025</i>
<i>Todd M. Smola</i>	<i>1st Hampden</i>	<i>5/19/2025</i>
<i>Steven George Xiarhos</i>	<i>5th Barnstable</i>	<i>5/19/2025</i>
<i>Donald H. Wong</i>	<i>9th Essex</i>	<i>5/19/2025</i>
<i>Hannah Kane</i>	<i>11th Worcester</i>	<i>5/19/2025</i>
<i>Steven S. Howitt</i>	<i>4th Bristol</i>	<i>5/19/2025</i>
<i>Kelly W. Pease</i>	<i>4th Hampden</i>	<i>5/19/2025</i>
<i>Joseph D. McKenna</i>	<i>18th Worcester</i>	<i>5/19/2025</i>
<i>Justin Thurber</i>	<i>5th Bristol</i>	<i>5/19/2025</i>
<i>Marcus S. Vaughn</i>	<i>9th Norfolk</i>	<i>5/19/2025</i>
<i>John J. Marsi</i>	<i>6th Worcester</i>	<i>5/19/2025</i>
<i>Michael S. Chaisson</i>	<i>1st Bristol</i>	<i>5/19/2025</i>
<i>Michael J. Soter</i>	<i>8th Worcester</i>	<i>5/19/2025</i>
<i>Susannah M. Whipps</i>	<i>2nd Franklin</i>	<i>5/19/2025</i>

<i>Ryan C. Fattman</i>	<i>Worcester and Hampden</i>	<i>5/20/2025</i>
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>	<i>5/28/2025</i>

HOUSE No. 4239

By Representative Jones of North Reading, a petition (subject to Joint Rule 12) of Bradley H. Jones, Jr., and others relative to a municipal tax amnesty program. Revenue.

The Commonwealth of Massachusetts

In the One Hundred and Ninety-Fourth General Court
(2025-2026)

An Act providing for a municipal tax amnesty.

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. (a) The terms used in this section shall have the following meanings unless
2 the context clearly requires otherwise:

3 “Amnesty period”, a period of time commencing for 2 consecutive months and not earlier
4 than the date a local legislative body establishes a municipal tax amnesty program according to
5 this act and expiring not later than June 30, 2027, as the local legislative body might determine,
6 during which the municipal tax amnesty program established by the local legislative body shall
7 be in effect in that city or town.

8 “Collector”, a person receiving a tax list and a warrant to collect the same.

9 “Covered amount”, the aggregate of all penalties, fees, charges and accrued interest
10 assessed by the collector or treasurer for the failure of a certain taxpayer to timely pay a subject
11 liability; provided, however, that the covered amount shall not include the subject liability itself
12 or any fees and charges authorized or incurred for the collection of a past due subject liability for

13 which notice has been issued; and provided further, that nothing in this section shall authorize
14 the waiver of penalties, fees, charges and accrued interest resulting from the violation of any law,
15 municipal by-law or ordinance.

16 “Municipal tax amnesty program”, a temporary policy by a city or town to forever waive
17 its right to collect all or any uniform proportion of the covered amount, as determined by the
18 local legislative body, then due from any person who, prior to the expiration of the amnesty
19 period, voluntarily pays the collector or treasurer the full amount of the subject liability that
20 serves as the basis for the covered amount; provided, however, that a municipal tax amnesty
21 program shall not include a policy that enables or requires a city or town to waive its right to
22 collect the covered amount from a person who, at the time of commencement of the amnesty
23 period is or was the subject of a criminal investigation or prosecution for failure to pay the city or
24 town any subject liability or covered amount.

25 “Subject liability”, the principal amount of a particular tax or excise liability payable by a
26 taxpayer under chapter 59, 60, 60A or 60B of the General Laws, as determined by the local
27 legislative body.

28 “Treasurer”, as described in chapter 41 of the General Laws.

29 (b) Notwithstanding any general or special law to the contrary, the local legislative body
30 in any city or town may vote to establish a municipal tax amnesty program according to the
31 provisions of this section and shall, at the same time as such vote, determine the amnesty period.
32 Tax amnesty periods shall not extend beyond June 30, 2027. The commissioner of revenue may
33 issue such guidelines as he deems appropriate to carry out this section.

34 SECTION 2. This Act shall take effect upon its passage.