

**SENATE . . . . . No. 1542**

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The Commonwealth of Massachusetts

PRESENTED BY:

***Michael J. Rodrigues***

*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 taxpayers a hearing at the Appellate Tax Board.

PETITION OF:

NAME:

*Michael J. Rodrigues*

DISTRICT/ADDRESS:

*First Bristol and Plymouth*

**SENATE . . . . . No. 1542**

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By Mr. Rodrigues, a petition (accompanied by bill, Senate, No. 1542) of Michael J. Rodrigues for legislation to provide taxpayers a hearing at the Appellate Tax Board. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1402 OF 2013-2014.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Eighty-Ninth General Court  
(2015-2016)**  
\_\_\_\_\_

An Act providing taxpayers a hearing at the Appellate Tax Board.

*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 64 of chapter 59 of the General Laws, as appearing in the 2010  
2 Official Edition, is hereby amended by striking out, in line 14, the amount “\$3,000” and inserting  
3 in place thereof the following amount: - “\$5,000”.

4           SECTION 2. Section 57 of said chapter 59, as so appearing, is hereby amended by adding  
5 the following paragraph: -

6           For purposes of determining jurisdictional interest requirements on appeals brought under  
7 chapter 59; if any payment for taxes under this section is, after the period or date prescribed by  
8 this section, delivered by United States mail, or by such alternative private delivery service, to  
9 said collector, the date of the United States postmark, or other substantiating date mark permitted  
10 by the Rules of Practice and Procedure of the Appellate Tax Board, affixed on the envelope or

11 other appropriate wrapper in which such payment is mailed or delivered shall be deemed to be  
12 the date of delivery, if such payment was mailed in the United States in an envelope of such  
13 appropriate wrapper, first class postage prepaid, or delivered to such alternative private delivery  
14 service, properly addressed to the collector. As used in this section, “United States postmark”  
15 shall mean only a postmark made by the United States post office. This paragraph shall not  
16 apply to the calculation of interest set forth in the first paragraph of this section.

17 SECTION 3. Section 57C of said chapter 59, as so appearing, is hereby further amended  
18 by striking out, in lines 145 – 146, the words “For purposes of this section, amounts not timely  
19 received shall be deemed unpaid”.

20 SECTION 4. Section 57C of said chapter 59, as so appearing, is hereby further amended  
21 by adding the following paragraph: -

22 For purposes of determining jurisdictional interest requirements on appeals brought under  
23 chapter 59; if any payment for taxes under this section is, after the period or date prescribed by  
24 this section, delivered by United States mail, or by such alternative private delivery service as the  
25 collector may permit, to said collector, the date of the United States postmark, or other  
26 substantiating date mark permitted by the Rules of Practice and Procedure of the Appellate Tax  
27 Board, affixed on the envelope or other appropriate wrapper in which such payment is mailed or  
28 delivered shall be deemed to be the date of delivery, if such payment was mailed in the United  
29 States in an envelope or such appropriate wrapper, first class postage prepaid, or delivered to  
30 such alternative private delivery service, properly addressed to the collector. As used in this  
31 section, “United States postmark” shall mean only a postmark made by the United States post

32 office. This paragraph shall not apply to the calculation of interest set forth in the preceding  
33 paragraphs of this section.