

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Angelo J. Puppolo, 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 passage of the accompanying bill:

An Act to ensure the integrity of municipal tax rates.

PETITION OF:

NAME:

Angelo J. Puppolo, Jr.

DISTRICT/ADDRESS:

12th Hampden

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 3086 OF 2007-2008.]

The Commonwealth of Massachusetts

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In the Year Two Thousand and Nine
—————

AN ACT TO ENSURE THE INTEGRITY OF MUNICIPAL TAX RATES.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

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2 SECTION 1. Notwithstanding the provisions of any general law, rule or regulation to the contrary, the
3 department of revenue not certify the tax rate of any municipality or town whose budget is balanced
4 predicated on the collection of outstanding taxes owed that have gone uncollected for the past 5 years
5 or older. No uncollected tax liability shall be allowed to be carried on the books and listed as an asset if
6 the community has not reached a payment plan agreement within 2 years after it is originally
7 delinquent.

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9 The department of revenue shall require communities that submit budgets balanced by the collection of
10 outstanding taxes show progress on such collection of that outstanding liability in one year and each
11 subsequent year the payment plan is in place. The department of revenue shall establish a method in
12 determining what sort of progress communities have undertaken to reduce their outstanding taxes
13 owed before allowing them to be included as an asset on their municipal or town tally sheet.

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15 The department of revenue shall develop and establish an emergency response team (ERT) which will
16 assist communities that have been placed on the DOR's Watch List to review spending practices and
17 offer assistance in managing financial operations of said community.

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