

HOUSE No. 3086

By Mr. Puppolo of Springfield, petition of Angelo J. Puppolo, Jr. for legislation to ensure the integrity of municipal tax rates. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Seven.

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:

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

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

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