

Executive Order 562 Regulation Review Project – Summary of DOR Review

In accordance with the guidelines established by Governor Baker’s Executive Order 562, DOR undertook a comprehensive review of all of its regulations in order to

- Consolidate regulations on the same or similar subject;
- Remove obsolete, outdated, or unnecessary regulatory requirements;
- Align regulatory requirements with federal standards, when appropriate, to create consistency and limit duplication; and
- Reduce complexity, simplify and ease regulatory burdens.

As a result of this review, DOR will have amended, consolidated and rescinded almost 39% of our regulations.

All DOR regulations will be reviewed every 1-5 years. Taxpayers and practitioners are encouraged to submit comments and suggestions for future regulatory changes to RulesandRegs@dor.state.ma.us.

All current DOR regulations are available in the Legal Library on DOR’s [website](#).

Summary of Regulatory Action

1) The following regulations have completed the regulation promulgation process:

503 CMR 2.00	Underground Storage Tank Petroleum Product Cleanup Fund (Amended 3/23/18)
503 CMR 3.00	Grant Program for Cities and Towns under M.G.L. c. 21J and c. 148, s. 37A (Amended 3/23/18)
503 CMR 4.00	Implementation of Underground Storage Tank Cleanup Fees (Amended 3/23/18)
830 CMR 59.5.1	Athletic Property Tax Exemption - Charitable Organizations (Rescinded 8/12/16)
830 CMR 62.3.1	Rent Deduction (Amended 12/16/16)
830 CMR 62.6.1	Residential Energy Credit (Amended 12/16/16)
830 CMR 62.8.2	Corporate Trust Income and Distributions (Rescinded 3/25/16)
830 CMR 62.17A.1	Massachusetts Taxation of S Corporations and Their Shareholders (Rescinded 12/16/16)
830 CMR 62C.3.1	Department of Revenue Public Written Statements (Amended 3/31/17)
830 CMR 62C.3.2	Letter Rulings (Rescinded 3/31/17)
830 CMR 62C.3.3	Renumbering of All Department of Revenue Regulations (Rescinded 3/25/16)
830 CMR 62C.21.1	Confidentiality of Tax Information (Amended 12/16/16)
830 CMR 62C.26.1	Assessments (Amended 2/26/16)
830 CMR 62C.30.1	Changes in Federal Taxable Income, Federal Tax Credits, or Federal Taxable Estate (Amended 2/26/16)
830 CMR 62C.37.1	Abatements (Amended 2/26/16)
830 CMR 62C.37A.1	Settlement of Tax Liabilities (Rescinded 3/31/17)
830 CMR 62C.47A.1	Lists of Licenses and Providers (Amended 3/25/16)

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830 CMR 62C.66.1	Bond Requirements for Transient Vendors (Rescinded 8/12/16)
830 CMR 62C.78.1	Massachusetts Electronic Funds Transfer Program (Rescinded 8/12/16)
830 CMR 63.30.1	Liabilities in Determining the Net Worth of Intangible Property Corporations (Rescinded 10/6/17)
830 CMR 63.32B.1	Combined Returns of Income (Rescinded 3/25/16)
830 CMR 63.38.8	Apportionment of Income of Pipeline Companies (Amended 12/16/16)
830 CMR 63.38.10	Apportionment of Income of Electric Industry (Amended 12/16/16)
830 CMR 63.38G.2	Foreign Sales Corporations and Interest Charge DISCs (Rescinded 3/25/16)
830 CMR 63.38T.1	Taxation of Unrelated Business Income of Exempt Organizations (Amended 12/16/16)
830 CMR 63.42.1	Section 42 Method of Apportionment (Amended 10/6/17)
830 CMR 064H.6.5	Sales Tax on Meals (Amended 3/31/17)
830 CMR 064H.6.6	Meals Furnished to Organizations of Elderly Persons (Rescinded 3/31/17)
830 CMR 64C.14.1	Fair Pricing of Cigarettes (Rescinded 12/16/16)
830 CMR 111M.2.1	Health Insurance Individual Mandate; Personal Income Tax Return Requirements (Amended 12/16/16)
830 CMR 118.1	Full Employment Program Credit (Amended 3/17/17)

2) A public hearing was held on the following regulations, which are pending further review before final promulgation:

830 CMR 58.3.1	Qualifications of Assessors (Rescind – Hearing held 1/24/17)
830 CMR 62.10.1	Income Tax on Trusts and Estates (Rescind – Hearing held 6/15/17)
830 CMR 63.39.1	Corporate Nexus (Amend – Hearing held 1/23/18)

3) The following regulations are currently in process:

830 CMR 62.5A.1	Non-Resident Income Tax (Amend)
830 CMR 62C.16.1	Room Occupancy Excise Returns and Payments (Rescind)
830 CMR 62C.55A.1	Determination of Amount Exempt from Levy (Amend)
830 CMR 62C.64.1	Release of Levy (Rescind)
830 CMR 63.30.2	Net Operating Loss Deductions and Carryover (Amend)
830 CMR 64G.1.1	Establishments Subject to the Room Occupancy Excise (Amend)
830 CMR 64G.3A.1	Local Option Room Occupancy Excise (Rescind)
830 CMR 64H.25.1	Motor Vehicles (Amend)