HOUSE DOCKET, NO. 3475 FILED ON: 1/21/2011

HOUSE . . . . . No. 3196

The Commonwealth of Massachusetts

PRESENTED BY:

Bruce J. Ayers

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:

An Act relative to providing tax processing and filing assistance for certain disabled veterans.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Bruce J. Ayers	*1st Norfolk*

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HOUSE . . . . . No. 3196

By Mr. Ayers of Quincy, a petition (accompanied by bill, House, No. 3196) of Bruce J. Ayers relative to providing tax processing and filing assistance for certain disabled veterans. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
HOUSE
, NO. *2679* OF 2009-2010.]

The Commonwealth of Massachusetts

An Act relative to providing tax processing and filing assistance for certain disabled veterans.

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

SECTION 1. Section 33 of chapter 62C of the General Laws, as appearing in the 2004 Official Edition, is hereby amended by adding the following new paragraph at the end thereof:—

(g) The provisions of this section include, but are not limited to, the waiver of interest and penalties stated in this chapter for any veteran of the United States Armed Forces, as defined in section 7 of chapter 4, who suffers from post traumatic stress syndrome as determined by the Veterans Administration and whose delinquency resulted directly from effects of the disorder.

SECTION 2. The department of revenue shall implement a program providing assistance to veterans of the United States Armed Forces, as defined in section 7 of chapter 4 of the General Laws, as appearing in the 2004 Official Edition, who suffer from post traumatic stress disorder, as determined by the United States Veterans Administration.

The assistance shall include, but not be limited to, providing training and assistance to veterans and local veterans offices regarding basic tax information and how to contact the department for assistance.

In addition, the department shall provide, within its Taxpayer Assistance Division, resources for assisting qualified veterans in preparing their tax returns.