SENATE . . . . . No. 2207

The Commonwealth of Massachusetts

In the Year Two Thousand Twelve

An Act for local tax transparency.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to provide local tax transparency and accountability, therefore, it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

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: Notwithstanding any general law to the contrary, the division of local services of the department of revenue shall develop by December 31, 2012 a report to be submitted by boards of assessors regarding the exemptions, deferrals or other reductions from locally assessed taxes that are available to individuals within their cities or towns by special act or acceptance of a local option.

SECTION 2: Notwithstanding any general law to the contrary, the division of local services of the department of revenue shall review the reports submitted by boards of assessors and report findings by December 31, 2013 to the secretary of administration and finance, senate resident, speaker of the house, chairs of house and senate ways and means committees, chairs of the joint committee on revenue, and members of the general court.

SECTION 3: Chapter 196 of the acts of 2008 is hereby repealed.

SECTION 4: This act shall take effect upon its passage.