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Notice of Public Hearing on Proposed Amended Regulation 830 CMR 119A.6.1: Assessment of Interest and Penalties on Past-Due Child Support

THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE

NOTICE OF PUBLIC HEARING

Pursuant to the provisions of General Laws Chapter 14, Section 6(1), Chapter 30A, Section 2, and Chapter 62C, Section 3, the Commissioner will hold a public hearing on the following proposed regulation:

830 CMR 119A.6.1: Assessment of Interest and Penalties on Past-Due Child Support.

Scheduled Hearing Date: May 21, 2010; 10:00 a.m.

Department of Revenue Child Support Enforcement Division

100 Cambridge Street, 2nd Floor- Room A
Boston, Massachusetts 02114

Subject Matter:

830 CMR 119A.6.1 repeals and replaces the interest and penalty regulation that was promulgated on December 13, 2003. The proposed regulation reduces the monthly interest rate DOR charges on past-due child support from 1 % to .5%. The monthly penalty rate will remain at .5%. The reduction in the combined rate from 1.5% to 1 % monthly (18% to 12% annually) makes the amount of interest and penalty assessed on past-due support more consistent with current prevailing interest rates. The proposed amendments would also clarify and expand the criteria for exemption from interest and penalty charges. The proposed changes are to help prevent or reduce the accrual of interest and penalty for low income obligors or obligors who find themselves in difficult financial circumstances. The changes to the exemption criteria will help to increase support collections, while still preventing the accrual of arrears by obligors who truly do not have the financial ability to pay.

Information:

Copies of the proposed regulation will be sent electronically via e-mail to practitioners who are on the Rulings and Regulations Bureau's e-mail list. In addition, the proposed regulation is posted on the Department of Revenue's Web site at www.mass.gov/cse and www.dor.state.ma.us/rul_reg. Hard copies of the proposed regulation may be obtained from the Special Litigation Unit, Post Office Box 9561, Boston, Massachusetts 02114-9561. Written comments in advance of the hearing are welcome and should be sent to the Child Support Enforcement Division of the Massachusetts Department of Revenue, attention Attorney Dolores O'Neill, P.O. Box 9561, Boston, MA 02114-9561, emailed to oneilld@dor.state.ma.us or faxed to 617-626-4169. All persons desiring to be heard on this matter should appear at the designated time and place.

/s/Navjeet K. Bal

Navjeet K. Bal

Commissioner of Revenue

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