

NELF PARTNERS WITH THE GOLDWATER INSTITUTE TO ENSURE THE MASSACHUSETTS STATE AUDITOR'S COMPLIANCE WITH HER DUTIES UNDER CHAPTER 62F TO CERTIFY A NEARLY \$3 BILLION TAX CREDIT OWED TO ALL INDIVIDUAL MASSACHUSETTS TAXPAYERS IN 2021.

In this potential litigation, NELF acted as local counsel for the Goldwater Institute, to ensure that the State Auditor would comply with her statutory duty, under G. L. c. 62F, to timely review the state Department of Revenue's report of a **\$2.941 billion tax surplus for fiscal year 2022**, to make her own timely independent determination, and if confirming result, to timely release her report to the Governor and DOR, for the processing of proportionate tax credits to all individual taxpayers in Commonwealth for tax year 2021. Chief among NELF and the Goldwater Institute's collective efforts was the drafting and service of a cordial but stern "demand" letter to the State Auditor, reminding her of her statutory duties under c. 62F, and of the statute's creation of a taxpayer private right of action and private remedies, directly in the Massachusetts Supreme Judicial Court, if she did not comply with her duties.

The State Auditor complied early with her c. 62F duties, and the Governor then took the initiative to direct the issuance of tax *refunds* in 2022, instead of the statutory tax credits for next year's state tax filings. (Chapter 62F was a ballot initiative and therefore precluded any legislative appropriations.)