



July 12, 2006

Shirley A. Sprague
Tax Collector
Town of Yarmouth
P.O. Box 1150
Yarmouth, MA 02664-7150

Re: Electronic Tax Commitments
Our File No. 2006-260

Dear Ms. Sprague:

This is in response to your letter requesting permission to maintain all tax commitments in an electronic format.

It is not necessary for collectors in each community to obtain specific written approval from the Department of Revenue to use electronic means to generate and maintain tax commitment, billing and collection records in their day to day operations. Use of electronic systems is not only permissible, but given the volume of information and transactions that must be recorded, may be the most efficient and accurate means for doing so.

With respect to your responsibilities as a custodian of governmental records, however, we would refer you to the Records Management Unit (RMU), within the Office of the Secretary of the Commonwealth. <http://www.sec.state.ma.us/arc/arcrmu/rmuidx.htm>. Some of your records, particularly tax commitments, are permanent records and must be retained and maintained according to certain standards it establishes.

I hope this information is helpful.

Very truly yours,



Kathleen Colleary, Chief
Bureau of Municipal Finance Law

KC