

HOUSE No. 15

So much of the recommendations of the Inspector General (House, No. 11) as relates to tax returns. Revenue.

The Commonwealth of Massachusetts

In the One Hundred and Ninetieth General Court
(2017-2018)

An Act relative to tax returns.

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

1 Section 21 of chapter 62C of the General Laws, as most recently amended by section 68
2 of chapter 46 of the acts of 2015, is hereby amended by inserting in subsection (b), after
3 paragraph (28), the following new paragraph:

4 (29) the inspector general's access to documents and information, including tax returns
5 and related documents but excluding information provided to the commonwealth by other federal
6 and state tax agencies where such access is precluded by law, necessary for the performance of
7 the inspector general's duties as certified by the inspector general to the commissioner, provided
8 that all such documents and information shall be deemed to be confidential and shall be
9 maintained as confidential in accordance with chapter 12A.