

HOUSE No. 2749

The Commonwealth of Massachusetts

PRESENTED BY:

Mike Connolly

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act to improve oversight of state government.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Mike Connolly</i>	<i>26th Middlesex</i>	<i>1/20/2023</i>
<i>Auditor Diana Dizoglio</i>	<i>Massachusetts State House, Room 230, Boston, MA 02133</i>	<i>1/20/2023</i>

HOUSE No. 2749

By Representative Connolly of Cambridge, a petition (accompanied by bill, House, No. 2749) of Mike Connolly and Auditor Diana Dizoglio relative to the state auditor’s access to tax returns and related tax records already in the possession of the Department of Revenue. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Third General Court
(2023-2024)**

An Act to improve oversight of state government.

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 1. Section 12 of chapter 11 of the General Laws, as appearing in the 2020
2 Official Edition, is hereby amended by striking out, in each instance they appear, the words “,
3 except tax returns”.

4 SECTION 2. Subsection (b) of section 21 of chapter 62C of the General Laws, as so
5 appearing, is hereby amended by inserting after paragraph (31) the following paragraphs:-

6 (32) notwithstanding any special or general law to the contrary, including without
7 limitation section 20 of this chapter, the state auditor’s access to tax returns and related tax
8 records already in the possession of the department of revenue, but excluding information
9 provided to the commonwealth by other federal and state tax agencies where such access is
10 precluded by law or agreement, necessary for the audit of the department of revenue or the audit
11 of any agencies or programs that use tax returns and related tax records to determine program
12 eligibility including, but not limited to, audits of child support enforcement oversight, review of

13 municipal tax receipts, and public benefits wage matching; provided, however, that the identity
14 of any specific taxpayer, any audit workpapers or other work product associated with any
15 specific taxpayer, and any tax return or related document filed by a specific taxpayer shall be
16 deemed to be confidential information and not a public record, shall not be included in any
17 published audit report, and shall be maintained as confidential information in accordance with
18 government auditing standards issued by the Comptroller General of the United States; and
19 provided, further, that any such audit shall be conducted for the sole purposes of evaluating the
20 performance of the state agency or program, and not for the purpose of auditing any specific
21 taxpayer.

22 (33) notwithstanding any special or general law to the contrary, including without
23 limitation section 20 of this chapter, the state auditor's access to tax returns and related tax
24 records already in the possession of the department of revenue, but excluding information
25 provided to the commonwealth by other federal and state tax agencies where such access is
26 precluded by law or agreement, necessary for the audit of tax expenditures, as defined in section
27 1 of chapter 29; provided, however, that the identity of any specific taxpayer, any audit
28 workpapers or other work product associated with any specific taxpayer, and any tax return or
29 related document filed by a specific taxpayer shall be deemed to be confidential information and
30 not a public record, shall not be included in any published audit report, and shall be maintained
31 as confidential information in accordance with government auditing standards issued by the
32 Comptroller General of the United States; and provided, further, that any such audit shall be
33 conducted for the sole purposes of examining, evaluating and reporting on the administration,
34 effectiveness and fiscal impact of tax expenditures, and not for the purpose of auditing any
35 specific taxpayer.