

HOUSE No. 6

So much of the recommendations of the State Auditor (House, No. 6) as relates to enhancing the work of the State Auditor. Revenue.

The Commonwealth of Massachusetts

—————
In the One Hundred and Eighty-Ninth General Court

(-)
—————

An Act to enhance the work of the State Auditor.

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 appearing in the 2012 Official Edition,
2 is hereby amended by inserting in subsection (b), after paragraph (27), the following new
3 paragraph:-

4 (28) notwithstanding any special or general law to the contrary, including without
5 limitation section 12 of chapter 11 and section 20 of chapter 62C, the state auditor's access to tax
6 returns and related documents, but excluding information provided to the commonwealth by
7 other federal and state tax agencies where such access is precluded by law or agreement,
8 necessary for the audit of tax expenditures, as defined by section 1 of chapter 29 of the General
9 Laws, provided that the identity of any specific taxpayer, any audit workpapers associated with
10 any specific taxpayer, and any tax return or document filed by a specific taxpayer, except as
11 provided under section 89 of chapter 62C, shall be deemed to be confidential information and not
12 a public record, shall not be included in any published audit report, and shall be maintained as
13 confidential information in accordance with government auditing standards as established by the

14 Comptroller General of the United States, and provided further that any such audit shall be
15 conducted for the sole purposes of evaluating the performance of particular tax expenditures and
16 the oversight of tax expenditures by agencies responsible for such oversight, and not for the
17 purpose of auditing any specific taxpayer.