

# HOUSE . . . . . No. 7

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So much of the recommendations of the State Auditor as relates to tax expenditure information.  
Revenue.

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## The Commonwealth of Massachusetts

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**In the Year Two Thousand Thirteen**  
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An Act relative to tax expenditure information.

*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 2010 Official Edition, is  
2 hereby amended by inserting in subsection (b), after paragraph (26), the following new  
3 paragraph:-  
4 (27) notwithstanding any special or general law to the contrary, including without limitation  
5 section 12 of chapter 11 and section 20 of chapter 62C, the state auditor's access to any  
6 information, including tax returns and related documents, but excluding information provided to  
7 the commonwealth by other federal and state tax agencies where such access is precluded by law  
8 or agreement, necessary for the audit of tax expenditures, as defined by section 1 of chapter 29 of  
9 the General Laws, provided that the identity of any particular taxpayer shall be deemed to be  
10 confidential information and not a public record, shall not be included in any published audit  
11 report, and shall be maintained as confidential information in accordance with government  
12 auditing standards as established by the Comptroller General of the United States.