HOUSE DOCKET, NO. 1858 FILED ON: 1/15/2015

HOUSE . . . . . No. 2572

The Commonwealth of Massachusetts

PRESENTED BY:

Jay R. Kaufman

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 relative to access to tax expenditure information.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Jay R. Kaufman	*15th Middlesex*

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HOUSE . . . . . No. 2572

By Mr. Kaufman of Lexington, a petition (accompanied by bill, House, No. 2572) of Jay R. Kaufman for legislation to grant the State Auditor access to certain confidential tax information for use in auditing tax expenditures. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. *2834* OF 2013-2014.]

The Commonwealth of Massachusetts

In the One Hundred and Eighty-Ninth General Court
(2015-2016)

An Act relative to access 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:

Section 21 of chapter 62C of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by inserting in subsection (b), after paragraph (26), the following new paragraph:-

(27) notwithstanding any special or general law to the contrary, including without limitation section 12 of chapter 11 and section 20 of chapter 62C, the state auditor's access to any information, including tax returns and related documents, but excluding information provided to the commonwealth by other federal and state tax agencies where such access is precluded by law or agreement, necessary for the audit of tax expenditures, as defined by section 1 of chapter 29 of the General Laws, provided that the identity of any particular taxpayer shall be deemed to be confidential information and not a public record, shall not be included in any

11 published audit report, and shall be maintained as confidential information in accordance with

12 government auditing standards as established by the Comptroller General of the United States.