

HOUSE No. 2734

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relative to tax disclosures of business corporations..

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

1 Chapter 62C shall be amended by striking Section 21(a) and substituting the following:-

2 Section 21. (a) The disclosure by the commissioner, or by any deputy, assistant, clerk or
3 assessor, or other employee of the commonwealth or of any city or town therein, to any person
4 but the taxpayer or his representative, of any information contained in or set forth by any return
5 or document filed with the commissioner, except in:

6 proceedings or other activities to determine or collect the tax or for the purpose of
7 criminal prosecution under this chapter, chapters sixty A, sixty-two to sixty-five C, inclusive,
8 section ten of chapter one hundred and twenty-one A and section twenty-one of chapter one
9 hundred and thirty-eight, and

10 where the taxpayer is a business corporation with annual gross receipts in excess of
11 \$1,000,000, is prohibited.

12 Returns submitted by such business corporations having annual gross receipts in excess
13 of \$1,000,000 shall be published electronically by the Department of Revenue as a courtesy to
14 the public.