

HOUSE No. 2834**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:	DATE ADDED:
<i>Jay R. Kaufman</i>	<i>15th Middlesex</i>	<i>1/18/2013</i>
<i>Ruth B. Balser</i>	<i>12th Middlesex</i>	
<i>Martha M. Walz</i>	<i>8th Suffolk</i>	
<i>Chris Walsh</i>	<i>6th Middlesex</i>	
<i>Jonathan Hecht</i>	<i>29th Middlesex</i>	
<i>Michael J. Barrett</i>	<i>Third Middlesex</i>	
<i>Denise Andrews</i>	<i>2nd Franklin</i>	
<i>Jason M. Lewis</i>	<i>Fifth Middlesex</i>	
<i>Denise Provost</i>	<i>27th Middlesex</i>	
<i>Cory Atkins</i>	<i>14th Middlesex</i>	
<i>Jennifer E. Benson</i>	<i>37th Middlesex</i>	
<i>Angelo M. Scaccia</i>	<i>14th Suffolk</i>	
<i>Carl M. Sciortino, Jr.</i>	<i>34th Middlesex</i>	
<i>Kay Khan</i>	<i>11th Middlesex</i>	

HOUSE No. 2834

By Mr. Kaufman of Lexington, a petition (accompanied by bill, House, No. 2834) of Jay R. Kaufman and others for legislation to grant the State Auditor access to certain confidential tax information for use in auditing tax expenditures. State Administration and Regulatory Oversight.

The Commonwealth of Massachusetts

In the Year Two Thousand Thirteen

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:

1 Section 21 of chapter 62C of the General Laws, as appearing in the 2010 Official Edition,
2 is 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
5 limitation section 12 of chapter 11 and section 20 of chapter 62C, the state auditor's access to
6 any information, including tax returns and related documents, but excluding information
7 provided to the commonwealth by other federal and state tax agencies where such access is
8 precluded by law or agreement, necessary for the audit of tax expenditures, as defined by section
9 1 of chapter 29 of the General Laws, provided that the identity of any particular taxpayer shall be
10 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.