

HOUSE No. 15

So much of the recommendations of the Inspector General (House, No. 11) as relates to tax returns. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court
(2017-2018)**

An Act relative to tax returns.

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 most recently amended by section 68
2 of chapter 46 of the acts of 2015, is hereby amended by inserting in subsection (b), after
3 paragraph (28), the following new paragraph:

4 (29) the inspector general's access to documents and information, including tax returns
5 and related documents but excluding information provided to the commonwealth by other federal
6 and state tax agencies where such access is precluded by law, necessary for the performance of
7 the inspector general's duties as certified by the inspector general to the commissioner, provided
8 that all such documents and information shall be deemed to be confidential and shall be
9 maintained as confidential in accordance with chapter 12A.