

HOUSE No. 5

So much of the recommendations of the State Auditor (House, No. 3) as relates to improving oversight of state government and access to certain tax returns and related tax records. Revenue.

The Commonwealth of Massachusetts

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

An Act to improve oversight of state government.

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 1. Section 21 of chapter 62C of the General Laws, as appearing in the 2012
2 Official Edition, is hereby amended by inserting in subsection (b), after paragraph (27), the
3 following new paragraph:-

4 (29) 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 tax
6 returns and related tax records already in the possession of the Department of Revenue, but
7 excluding information provided to the commonwealth by other federal and state tax agencies
8 where such access is precluded by law or agreement, necessary for the audit of the Massachusetts
9 Department of Revenue or an audit of any agencies or programs that use tax returns and related
10 tax records to determine program eligibility, including but not limited to audits of child support
11 enforcement oversight, review of municipal tax receipts, and public benefits wage matching,
12 provided that the identity of any specific taxpayer, any audit workpapers associated with any
13 specific taxpayer, and any tax return or related document filed by a specific taxpayer shall be

14 deemed to be confidential information and not a public record, shall not be included in any
15 published audit report, and shall be maintained as confidential information in accordance with
16 government auditing standards as established by the Comptroller General of the United States,
17 and provided further that any such audit shall be conducted for the sole purposes of evaluating
18 the performance of the state agency or program, and not for the purpose of auditing any specific
19 taxpayer.

20 SECTION 2. Section 12 of chapter 11 of the General Laws, as appearing in the 2012
21 Official Edition, is hereby amended by striking, after “or section 13,” the following - except tax
22 returns

23 SECTION 3. Section 12 of chapter 11 of the General Laws, as appearing in the 2012
24 Official Edition, is hereby amended by striking, after “records and activities,” the following –
25 except tax returns