

HOUSE No. 4

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 Ninety-First General Court
(2019-2020)

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 12 of chapter 11 of the General Laws, as appearing in the 2016
2 Official Edition, is hereby amended by striking out, in line 12, the words “, except tax returns”.

3 SECTION 2. Said section 12 of said chapter 11, as so appearing, is hereby amended by
4 striking out, in line 91, the words “except tax returns,”.

5 SECTION 3. Subsection (b) of section 21 of chapter 62C, as so appearing, is hereby
6 amended by adding at the end thereof the following paragraph:-

7 (29) notwithstanding any special or general law to the contrary, the state auditor’s access
8 to tax returns and related tax records already in the possession of the department of revenue, but
9 excluding information provided to the commonwealth by other federal and state tax agencies
10 where such access is precluded by law or agreement, necessary for the audit of the department of
11 revenue or an audit of any agencies or programs that use tax returns and related tax records to
12 determine program eligibility, including but not limited to audits of child support enforcement

13 oversight, review of municipal tax receipts, and public benefits wage matching; provided,
14 however, that the identity of any specific taxpayer, any audit workpapers associated with any
15 specific taxpayer, and any tax return or related document filed by a specific taxpayer shall be
16 deemed to be confidential information and not a public record, shall not be included in any
17 published audit report and shall be maintained as confidential information in accordance with
18 government auditing standards issued by the Comptroller General of the United States; and
19 provided, further, that any such audit shall be conducted for the sole purposes of evaluating the
20 performance of the state agency or program, and not for the purpose of auditing any specific
21 taxpayer.