HOUSE DOCKET, NO. 2511 FILED ON: 2/17/2021

HOUSE . . . . . No. 2858

The Commonwealth of Massachusetts

PRESENTED BY:

Mark J. Cusack

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 to improve oversight of state government.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
Mark J. Cusack	*5th Norfolk*	*2/17/2021*
Suzanne Bump	*Auditor*	*2/18/2021*

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HOUSE . . . . . No. 2858

By Mr. Cusack of Braintree, a petition (accompanied by bill, House, No. 2858) of Mark J. Cusack and Suzanne Bump for legislation to authorize the State Auditor to access certain tax returns and related tax records already in the possession of the Department of Revenue. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. *4* OF 2019-2020.]

The Commonwealth of Massachusetts

In the One Hundred and Ninety-Second General Court
(2021-2022)

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:

SECTION 1. Section 12 of chapter 11 of the General Laws, as appearing in the 2018 Official Edition, is hereby amended by striking out, in line 12, the words ", except tax returns".

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

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

(32) notwithstanding any special or general law to the contrary, the state auditor's access to tax returns and related tax records already in the possession of the department of revenue, but

excluding information provided to the commonwealth by other federal and state tax agencies where such access is precluded by law or agreement, necessary for the audit of the department of revenue or an audit of any agencies or programs that use tax returns and related tax records to determine program eligibility, including but not limited to audits of child support enforcement oversight, review of municipal tax receipts, and public benefits wage matching; provided, however, that the identity of any specific taxpayer, any audit workpapers associated with any specific taxpayer, and any tax return or related document filed by a specific taxpayer shall be deemed to be confidential information and not a public record, shall not be included in any published audit report and shall be maintained as confidential information in accordance with government auditing standards issued by the Comptroller General of the United States; and provided, further, that any such audit shall be conducted for the sole purposes of evaluating the performance of the state agency or program, and not for the purpose of auditing any specific taxpayer.