

**HOUSE . . . . . No. 2749**

---

**The Commonwealth of Massachusetts**

PRESENTED BY:

*Mike Connolly*

*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:      |
|---------------------------------------|--|------------------|
| <i>Mike Connolly</i>                  | <i>26th Middlesex</i>  | <i>1/20/2023</i> |
| <i>Diana DiZoglio (State Auditor)</i> | <i>Massachusetts State House, Room 230,<br/>Boston, MA 02133</i> | <i>1/20/2023</i> |

**HOUSE . . . . . No. 2749**

By Representative Connolly of Cambridge, a petition (accompanied by bill, House, No. 2749) of Mike Connolly and Diana DiZoglio (State Auditor) relative to the state auditor’s access to tax returns and related tax records already in the possession of the Department of Revenue. Revenue.

**The Commonwealth of Massachusetts**

**In the One Hundred and Ninety-Third General Court  
(2023-2024)**

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 2020  
2 Official Edition, is hereby amended by striking out, in each instance they appear, the words “,  
3 except tax returns”.

4 SECTION 2. Subsection (b) of section 21 of chapter 62C of the General Laws, as so  
5 appearing, is hereby amended by inserting after paragraph (31) the following paragraphs:-

6 (32) notwithstanding any special or general law to the contrary, including without  
7 limitation section 20 of this chapter, the state auditor’s access to tax returns and related tax  
8 records already in the possession of the department of revenue, but excluding information  
9 provided to the commonwealth by other federal and state tax agencies where such access is  
10 precluded by law or agreement, necessary for the audit of the department of revenue or the audit  
11 of any agencies or programs that use tax returns and related tax records to determine program

12 eligibility including, but not limited to, audits of child support enforcement oversight, review of  
13 municipal tax receipts, and public benefits wage matching; provided, however, that the identity  
14 of any specific taxpayer, any audit workpapers or other work product 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.

22 (33) notwithstanding any special or general law to the contrary, including without  
23 limitation section 20 of this chapter, the state auditor's access to tax returns and related tax  
24 records already in the possession of the department of revenue, but excluding information  
25 provided to the commonwealth by other federal and state tax agencies where such access is  
26 precluded by law or agreement, necessary for the audit of tax expenditures, as defined in section  
27 1 of chapter 29; provided, however, that the identity of any specific taxpayer, any audit  
28 workpapers or other work product associated with any specific taxpayer, and any tax return or  
29 related document filed by a specific taxpayer shall be deemed to be confidential information and  
30 not a public record, shall not be included in any published audit report, and shall be maintained  
31 as confidential information in accordance with government auditing standards issued by the  
32 Comptroller General of the United States; and provided, further, that any such audit shall be  
33 conducted for the sole purposes of examining, evaluating and reporting on the administration,

- 34 effectiveness and fiscal impact of tax expenditures, and not for the purpose of auditing any
- 35 specific taxpayer.