

By Mr. Putnam of Needham, petition of Harold Putnam and William P. Di Vitto relative to making available information on tax returns in connection with criminal prosecutions upon judicial orders. The Judiciary.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Fifty-Two.

AN ACT TO MAKE AVAILABLE THE INFORMATION ON TAX RETURNS FOR CRIMINAL PROSECUTIONS UPON A JUDICIAL ORDER.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- 1 Chapter 62, section 58, of the General Laws is
- 2 hereby amended to read as follows:—
- 3 *Section 58.* The disclosure by the commissioner,
- 4 or by any deputy, assistant, clerk or assessor, or other
- 5 employee of the commonwealth, or of any city or town
- 6 therein, to any person but the taxpayer or his agent,
- 7 of any information whatever contained in or set forth
- 8 by any return filed under this chapter, other than the
- 9 name and address of the person filing it, except in
- 10 proceedings to collect the tax or for the purpose of
- 11 any criminal investigation or criminal prosecution by
- 12 the attorney general or any district attorney upon
- 13 proper judicial order, shall be punishable by a fine of
- 14 not more than one thousand dollars, or by imprison-
- 15 ment for not more than six months, or both, and by
- 16 disqualification from holding office for such period,
- 17 not exceeding three years, as the court determines.

THE CONSTITUTIONALITY OF THE ACT

IN THE SENATE OF THE UNITED STATES,

January 15, 1888.

REPORT

OF THE

COMMISSIONERS OF THE GENERAL LAND OFFICE,

IN RESPONSE TO A RESOLUTION PASSED BY THE SENATE

ON JANUARY 15, 1888.

WASHINGTON:

GOVERNMENT PRINTING OFFICE, 1888.

1888-1889.

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