

HOUSE No. 110

Accompanying the twentieth recommendation of the State Tax Commission (House, No. 90). Taxation.

The Commonwealth of Massachusetts

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

AN ACT AUTHORIZING THE DISCLOSURE OF THE CONTENTS OF INCOME TAX RETURNS IN CERTAIN INSTANCES.

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 58 of chapter 62, Tercentenary Edition, is
2 hereby amended by adding at the end thereof the fol-
3 lowing:— The commissioner may grant to the United
4 States Commissioner of Internal Revenue, and other
5 authorized officials duly designated by him who are law-
6 fully charged with the administration of the federal in-
7 come tax law, permission to inspect income tax returns
8 required to be filed under this chapter. Said authoriza-
9 tion shall, as to the documents to be made available for
10 inspection, be extended on the same basis as the au-
11 thority that may be lawfully granted by the said United
12 States Commissioner to the officials of the common-
13 wealth to examine federal income tax returns. Such in-
14 spection, shall, however, be limited exclusively to the
15 purpose of administering the said United States income
16 tax law. Any person violating the provisions set forth in
17 this amendment shall be liable to the penalties pro-
18 vided for in this section.

