HOUSE No. 110

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

The Commonwealth of Wassachusetts

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:

- 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 yided for in this section.

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The Commonwealth of Massachuseus

in the Year One Turnsond Nice (feeders) and Phys-Elyn.

OF EXCEPTION AND DESCRIPTIONS OF THE CONTENTS.

He it enorted by the Secuto and Huns of Representatives in General Court assembled, and by the authority of the same, as follows:

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2 hereby anomaled by adding at the end thereof the fol3 howing: — The commissioner may grant to the United
4 years Commissioner of Internal Revenue, and other
5 authorized officials daily designated by him who are how6 authorized officials daily designated by him who are how7 rome tax law, permission to inspect income tax returns
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12 State Commissioner to the officials of the commons
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