

remedies available to occupants of the affected premises. All reports, orders or notices relating to such inspections, investigations, or violations shall be public records, and shall be kept on file by the originating agency according to law.

Any person aggrieved by the failure of any inspectors or other personnel of the board or other code enforcement agency to inspect upon request any premises that the board or agency may lawfully inspect, or to find violations of law where such violations are claimed to exist, or to certify that such violations may endanger or materially impair the health, safety or well-being of the occupants, may appeal such failure to act to the full board or to the head of the agency. Such appeal shall be given a speedy hearing before said board or an impartial officer of said agency.

Approved October 16, 1973.

Chap. 921. AN ACT EXTENDING THE TERMINATION DATE OF CERTAIN GLOUCESTER HARBOR TIDELAND LICENSES.

Be it enacted, etc., as follows:

Section 4 of chapter 698 of the acts of 1965 is hereby amended by striking out, in line 3 and in line 15, the word "seventy-two" and inserting in place thereof, in each instance, the word: — seventy-five.

Approved October 16, 1973.

Chap. 922. AN ACT RELATIVE TO THE DISCLOSURE OF THE CONTENTS OF TAX RETURNS AND THE JOINT AUDIT THEREOF.

Be it enacted, etc., as follows:

SECTION 1. Chapter 58 of the General Laws is hereby amended by adding after section 47 the following two sections: —

Section 48. Notwithstanding any other provision of law to the contrary, the commissioner may permit the Secretary of the Treasury of the United States or his delegate, or the proper tax officer of any territory, state or political subdivision thereof, or any agent or agency designated under the laws of any territory, state or political subdivision thereof to be the representative of such territory, state or political subdivision to inspect any return required to be filed with the commissioner, or may furnish to such officer or his authorized representative an abstract of any such return or supply him with information concerning any item contained in any such return, or disclosed by any investigation of tax liability due under any such return, whether or not filed, but such permission shall be granted or such information furnished to such officer or his representative only if the laws of the United States or of such other territory, state or political subdivision thereof, as the case may be, generally restrict the disclosure of such information except for the