

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

purpose of administering tax laws, grant substantially similar privileges to the commissioner and such information is to be used exclusively for the purpose of administering the tax laws of the United States or of such territory, state or political subdivision thereof; and provided further, the commissioner may furnish to the Secretary of the Treasury of the United States or his delegate, or to the proper tax officer of any territory, state or political subdivision or to any agent or agency designated under the laws of any territory, state or political subdivision thereof copies of tax returns filed with him and other tax information, as he may consider proper, for use in court actions or proceedings involving exclusively the administration of the tax laws of the United States, of any territory, or state or any political subdivision thereof, whether civil or criminal, if a written request therefor has been made to the commissioner by the Secretary of the Treasury of the United States or his delegate or by the proper tax officer of any territory, state or political subdivision thereof or of any agent or agency designated under the laws of any territory, state or political subdivision thereof, provided that the laws of the United States or of any territory, state or political subdivision grant substantially similar powers to the Secretary of the Treasury of the United States or his delegate or to the proper tax officer of any territory, state or political subdivision thereof or to any agent or agency designated under the laws of any territory, state or political subdivision thereof. If the commissioner has so authorized use of returns or other information in such actions or proceedings, the commissioner or any employee delegated by him may testify in such actions or proceedings in respect to such returns or other information.

Section 49. The commissioner may participate jointly with the Secretary of the Treasury of the United States or his delegate, or with the proper tax officer of any territory, state or political subdivision thereof or with any agent or agency designated under the laws of any territory, state or political subdivision thereof in the examination, verification, assessment, audit or other activity to determine the proper tax liability due on any tax return required to be filed with him. Pursuant to regulations of the state tax commission, the commissioner may participate jointly with said tax officers in the examination, verification, assessment, audit or other activity to determine the proper tax liability due on any tax return required to be filed with the Internal Revenue Service or with any territory, state or political subdivision thereof to the extent that the tax of the federal government or of the territory, state or political subdivision thereof is similar to a tax imposed by the commonwealth. A certificate by the commissioner that the tax of the federal government or of such other territory, state or political subdivision thereof is similar to a tax imposed by the commonwealth shall be prima facie evidence of such similarity.

SECTION 2. Chapter 62 of the General Laws is hereby amended by striking out section 58, as amended by chapter 661 of the acts of 1955, and inserting in place thereof the following section: —

Section 58. The disclosure by the commissioner, or by any deputy, assistant, clerk or assessor, or other employee of the commonwealth or any city or town therein, of any information contained in or set forth by any return or document filed with the commissioner under this chapter, other than the name and address of the person filing it, except in proceedings to collect the tax or for the purpose of criminal prosecution under this chapter, or except as provided in section thirty T of chapter seven or in sections fifty and fifty-one of chapter fifty-eight, is prohibited. Any violation of this section shall be punished by a fine of not more than one thousand dollars, or by imprisonment for not more than six months, or both, and by disqualification from holding office in the commonwealth for such period, not exceeding three years, as the court determines.

SECTION 3. Chapter 63 of the General Laws is hereby amended by striking out section 71A, as most recently amended by chapter 305 of the acts of 1958, and inserting in place thereof the following section: —

Section 71A. The disclosure by the commissioner, or by any deputy, assistant, clerk or assessor, or other employee of the commonwealth, or any city or town therein, of any information contained in or set forth by any return or document filed under this chapter, other than the name and address of the person filing it, except in proceedings to collect the tax or for the purpose of criminal prosecution under this chapter, or except as provided in sections fifty and fifty-one of chapter fifty-eight, is prohibited. Any violation of this section shall be punished by a fine of not more than one thousand dollars, or by imprisonment in jail for not more than six months, or both, and by disqualification from holding office in the commonwealth for such period, not exceeding three years, as the court determines.

SECTION 4. Subsection (b) of section 13 of chapter 64H of the General Laws is hereby amended by striking out clause (3), as appearing in section 1 of chapter 757 of the acts of 1967, and inserting in place thereof the following clause: —

(3) the disclosure of information to duly authorized tax officials of the United States and of territories, states and political subdivisions thereof or to any duly authorized agent or agency of such territory, state or political subdivision thereof pursuant to the provisions of sections fifty and fifty-one of chapter fifty-eight.

SECTION 5. Section 15 of chapter 64 I of the General Laws is hereby amended by striking out clause (3), as appearing in section 2 of chapter 757 of the acts of 1967, and inserting in place thereof the following clause: —

(3) the disclosure of information to duly authorized tax officials of the United States and of territories, states and political subdivisions thereof or to any duly authorized agent or agency of such territory, state or political subdivision thereof pursuant to the provisions of sections fifty and fifty-one of chapter fifty-eight.

SECTION 6. Chapter 65 of the General Laws is hereby amended

by striking out section 35, as amended by chapter 313 of the acts of 1958, and inserting in place thereof the following section: —

Section 35. The disclosure by the commissioner, or by any deputy, assistant, clerk or assessor, or other employee of the commonwealth, or of any city or town therein, of any information whatever contained in or set forth by any return or document filed with the commissioner in connection with the assessment of the tax on legacies and successions under this chapter, except inventories filed with him under section twenty-two, is prohibited except in proceedings to assess or collect the tax; provided, however, that the commissioner may grant to the persons charged or likely to become charged with the payment of taxes in the case in which such return or document is filed, or their representatives, permission to inspect the same; and provided, further, that the commissioner, pursuant to the provisions of sections fifty and fifty-one of chapter fifty-eight, may disclose such information to the duly authorized tax officials of the United States and of territories, states and political subdivisions thereof, or to any agent or agency of such territory, state or political subdivision thereof. *Approved October 16, 1973.*

Chap. 923. AN ACT PROVIDING FOR THE CONTINUED OPERATION OF THE BESSIE M. BURKE MEMORIAL HOSPITAL IN THE CITY OF LAWRENCE.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to prevent the imminent closing of the Bessie M. Burke Memorial hospital in the city of Lawrence, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public health and welfare.

Be it enacted, etc., as follows:

Notwithstanding the provisions of chapter seven hundred and seventy-six of the acts of nineteen hundred and seventy-two, or any other contrary provision of law, the commissioner of public health is hereby authorized and directed to issue a certificate of need and a temporary hospital license to the city of Lawrence for the continued operation of the Bessie M. Burke Memorial Hospital. This certificate of need shall not be withheld pending the issuance of a certificate of safety nor shall a certificate of safety be withheld because a certificate of need has not been issued. Said city of Lawrence is hereby authorized and directed to expend such sums of money as were authorized by chapter five hundred and ninety-six of the acts of nineteen hundred and seventy-one to remodel, reconstruct, enlarge, make extraordinary repairs to, re-equip and refurnish said Bessie M. Burke Memorial Hospital.

(This Bill, returned by the Governor, to the House of Representatives, the branch in which it originated, with his objections thereto, was passed by the House of Representatives, October 17, 1973, and, in concurrence, by the Senate, October 17, 1973, the