
Accompanying the sixth recommendation of the Commissioner of Corporations and Taxation (House, No. 73). Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Thirty-Four.

An Act relative to the Verification of Income Tax Returns.

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 1. Section thirty of chapter sixty-two of
2 the General Laws, as appearing in the Tercentenary
3 edition, is hereby amended by striking out said section
4 and inserting in place thereof the following new sec-
5 tion:—

6 *Section 30.* In order to verify any return made
7 pursuant to this chapter the commissioner may, within
8 two years after September first of the year in which
9 such return was due, direct by special authorization a
10 deputy or other agent to verify the return; and for
11 the purpose of such verification the books and papers
12 of the person shall be open to the examining officer, or
13 shall be produced for the purpose upon a summons,
14 which the commissioner, or the examining officer, may
15 issue. The person making the return may be ex-
16 amined by such officer on oath.

1 SECTION 2. This act shall take effect upon its
2 passage.

