

HOUSE No. 9

The Commonwealth of Massachusetts.

DEPARTMENT OF THE AUDITOR,
BOSTON, Dec. 5, 1922.

To the General Court of the Commonwealth of Massachusetts.

In accordance with the provisions of section 33 of chapter 30 of the General Laws, as amended by section 2 of chapter 24 of the Acts of 1922, I am sending you herewith that part of my annual report which contains recommendations of legislative action, accompanied by draft of a bill embodying the legislation recommended.

Very truly yours,

ALONZO B. COOK.
Auditor.

RECOMMENDATIONS OF THE STATE AUDITOR.

Chapter 62 of the General Laws, which treats of the taxation of incomes, provides in section 32 that "the books, accounts and other records in the hands of the commissioner except returns, shall be open to the inspection of the state auditor, his deputies, assistants and clerks when acting under his authority for the purpose of auditing the accounts of the commission."

Chapter 545 of the Acts of 1922 provides in section 27 that the state auditor shall annually make a careful audit of the accounts of all departments and activities including the income tax division of the department of corporations and taxation. I submit that a careful audit of the income tax division cannot be made without reference to the returns upon which the assessment is made and I respectfully recommend that legislation be enacted authorizing the state auditor to have access to the income tax returns for the purpose of making an audit.