

Accompanying the twenty-third recommendation of the Department of Revenue (House, No. 244). Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty-Eight.

AN ACT CLARIFYING THE PROVISIONS RELATING TO THE DISCLOSURE OF TAX INFORMATION.

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. The first sentence of subsection (a) of section 21
2 of chapter 62C of the General Laws, as appearing in the 1986
3 Official Edition, is hereby amended by inserting after the word
4 "proceedings" the following words: — or other activities.

1 SECTION 2. Paragraph (3) of subsection (b) of section 21 of
2 said chapter 62C, as so appearing, is hereby amended by striking
3 out, in line 19, the letter "(j)" and inserting in place thereof the
4 following letter: — (k).

1 SECTION 3. Subsection (b) of section 21 of said chapter 62C,
2 as so appearing, is hereby further amended by striking out clause
3 (8) and inserting in place thereof the following clause: —
4 (8) the disclosure as to whether any designated person has filed
5 a return under this chapter with respect to any designated tax for
6 the current or any prior year or tax period; or.

1 SECTION 4. Section 21 of said chapter 62C, as so appearing
2 is hereby further amended by adding the following subsection: —
3 (d) The confidentiality provisions and the prohibition as to
4 disclosure contained in this section shall apply to standards used
5 or to be used for the selection of tax returns for examination; data
6 used or to be used for determining such standards and such other

- 7 materials as reflect audit or compliance selection criteria, audit
- 8 issue criteria or audit, complance and collection techniques, if the
- 9 commissioner determines that disclosure will seriously impair
- 10 assessment, collection or enforcement under the tax laws.