
By Mr. Donahue, a petition of Maurice A. Donahue for legislation to permit the inspection of Massachusetts income, corporation and inheritance tax returns by certain officials of other states. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Sixty-Five.

AN ACT TO PERMIT THE INSPECTION OF MASSACHUSETTS INCOME, CORPORATION AND INHERITANCE TAX RETURNS BY CERTAIN OFFICIALS OF OTHER STATES.

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 58 of chapter 62 of the General Laws,
2 as appearing in chapter 661 of the acts of 1955, is hereby
3 amended by inserting after the fourth sentence the following
4 three sentences: — The commissioner may also grant to the
5 duly authorized officer of any other state which extends a
6 like comity to the commonwealth, permission to inspect re-
7 turns required to be filed under this chapter. Such inspection
8 shall, however, be limited exclusively to the purposes of ad-
9 ministering the income tax law of such other state. A certifi-
10 cate by the secretary of state of such other state that the officer
11 seeking to inspect such returns is duly authorized to make
12 such inspection for said purposes, exclusively, shall be prima
13 facie evidence of such authority.

1 SECTION 2. Section 71A of chapter 63 of the General Laws,
2 as appearing in chapter 305 of the acts of 1958, is hereby
3 amended by inserting after the fourth sentence the following
4 three sentences: — The commissioner may also grant to the
5 duly authorized officer of any other state which extends a like
6 comity to the commonwealth, permission to inspect returns
7 required to be filed under this chapter. Such inspection shall,
8 however, be limited exclusively to the purposes of administer-

9 ing the income tax law of such other state. A certificate by
10 the secretary of state of such other state that the officer seek-
11 ing to inspect such returns is duly authorized to make such
12 inspection for said purposes, exclusively, shall be prima facie
13 evidence of such authority.

1 SECTION 3. Section 35 of chapter 65 of the General Laws,
2 as appearing in chapter 313 of the acts of 1958, is hereby
3 amended by inserting after the third sentence the following
4 three sentences: — The commissioner may also grant to the
5 duly authorized officer of any other state which extends a like
6 comity to the commonwealth, permission to inspect returns
7 required to be filed under this chapter. Such inspection shall,
8 however, be limited exclusively to the purposes of administer-
9 ing the estate or inheritance tax law of such other state. A
10 certificate by the secretary of state of such other state that
11 the officer seeking to inspect such returns is duly authorized
12 to make such inspection for said purposes, exclusively, shall
13 be prima facie evidence of such authority.