HOUSE . . . . . No. 6293

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, June 10, 1975.

The committee on Taxation, to whom was referred the petition (accompanied by bill, House, No. 2629) of the Massachusetts Taxpayers Foundation and Lois G. Pines relative to making certain corrective changes in the tax laws, report recommending that the accompanying bill (House, No. 6293) ought to pass.

For the committee,

VINCENT J. PIRO.

The Commonwealth of Massachusetts

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

AN ACT MAKING CERTAIN CORRECTIVE CHANGES IN TAX LAWS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Section 58 of chapter 62 of the General Laws is hereby amended as most recently amended by section 2 of chapter 922 of the acts of 1973, by striking out the first sentence, and inserting in place thereof the following sentence: — 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 forty-eight and forty-nine of chapter fifty-eight, is prohibited.

SECTION 2. Section 71A of chapter 63 of the General Laws is hereby amended by striking out the first sentence, as most recently amended by section 3 of chapter 922 of the acts of 1973 and inserting in place thereof the following sentence: — 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 forty-eight and forty-nine of chapter fifty-eight, is prohibited.

SECTION 3. Section 13 of chapter 64H of the General Laws is hereby amended by striking out clause (3) of paragraph (b), as

most recently amended by section 4 of chapter 922 of the acts of 1973 and inserting in place thereof the following sentence: — (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 forty-eight and forty-nine of chapter fifty-eight.

SECTION 4. Section 15 of chapter 64I of the General Laws is hereby amended by striking out clause (3) of the second paragraph, as most recently amended by section 5 of chapter 922 of the acts of 1973 and inserting in place thereof the following sentence: — (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 forty-eight and forty-nine of chapter fifty-eight.

SECTION 5. Section 35 of chapter 65 of the General Laws is hereby amended by striking out the second proviso, as most recently amended by section 6 of chapter 922 of the acts of 1973 and inserting in place thereof the words: — and provided, further, that the commissioner, pursuant to the provisions of sections forty-eight and forty-nine 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.