

HOUSE No. 1523

The Commonwealth of Massachusetts.

HOUSE OF REPRESENTATIVES, May 7, 1923.

The committee on Bills in the Third Reading, to whom was referred the Bill relative to tax returns (House, No. 1455), report recommending that the same be amended by the substitution of the accompanying bill.

For the committee,

PRINCE H. TIRRELL.

The Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Twenty-Three.

AN ACT

Relative to Tax Returns.

1 *Whereas*, The deferred operation of this act would tend
2 to defeat its purpose, therefore it is hereby declared to be
3 an emergency law, necessary for the immediate preserva-
4 tion of the public convenience.

*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 fifty-eight of chapter sixty-two of
2 General Laws is hereby amended by striking out, in the
3 first and second lines, the words "or by the state auditor,"
4 and by striking out, in the sixth and seventh lines, the
5 words "or by proper judicial order," so as to read as
6 follows:— *Section 58.* The disclosure by the commis-
7 sioner, or by any deputy, assistant, clerk or assessor, or
8 other employee of the commonwealth, or of any city or
9 town therein, to any person but the taxpayer or his agent,
10 of any information whatever contained in or set forth by
11 any return filed under this chapter, other than the name
12 and address of the person filing it, except in proceedings
13 to collect the tax or for the purpose of criminal prosecu-
14 tion under this chapter, shall be punishable by a fine of
15 not more than one thousand dollars, or by imprisonment

16 for not more than six months, or both, and by disquali-
17 fication from holding office for such period, not exceeding
18 three years, as the court determines.

1 SECTION 2. Section fifty-three of chapter sixty-three
2 of the General Laws, as amended by chapter forty-nine
3 of the acts of nineteen hundred and twenty-two, is hereby
4 further amended by striking out the last paragraph.

1 SECTION 3. Said chapter sixty-three is hereby further
2 amended by inserting after section seventy-one the fol-
3 lowing new section: —

4 *Section 71A.* Returns required by this chapter shall,
5 except in proceedings to collect the taxes or enforce the
6 penalties provided herein, be open only to the inspection
7 of the commissioner, his deputies, clerks and assistants,
8 and such other officers of the commonwealth as may have
9 occasion to inspect them for the purpose of assessing or
10 collecting taxes.

HOUSE OF REPRESENTATIVES, May 7, 1923.

Passed to be engrossed.

Sent up for concurrence.

JAMES W. KIMBALL, *Clerk.*

It is a pleasure to have you
and your family here. I hope
you are all well and happy.
I have not much news to write
at present. The weather is
very pleasant here.

I am sure you will enjoy
the trip. I will be glad to
hear from you when you
write. I have not much news
to write at present. The
weather is very pleasant
here. I am sure you will
enjoy the trip. I will be
glad to hear from you when
you write.

I am sure you will enjoy
the trip. I will be glad to
hear from you when you
write. I have not much news
to write at present. The
weather is very pleasant
here. I am sure you will
enjoy the trip. I will be
glad to hear from you when
you write.