

# HOUSE . . . . . No. 114

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Accompanying the fifteenth recommendation of the State Tax Commission  
(House, No. 99). Taxation.

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## The Commonwealth of Massachusetts

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

AN ACT TO PERMIT EXAMINATION OF CORPORATION EXCISE RETURNS  
BY THE UNITED STATES COMMISSIONER OF INTERNAL REVENUE  
OR HIS REPRESENTATIVES FOR CERTAIN PURPOSES.

1 *Whereas*, The deferred operation of this act would tend to  
2 defeat its purpose which is principally to furnish reciprocal  
3 rights to the United States internal revenue service relating to  
4 the examination of certain corporate excise tax returns filed  
5 with the commonwealth, it is hereby declared to be an emer-  
6 gency law, necessary for the immediate preservation of the public  
7 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 71A of chapter 63 of the General Laws, as most  
2 recently amended by section 66 of chapter 654 of the acts of  
3 1953, is hereby amended by striking out said section in its  
4 entirety and inserting in place thereof the following:—

5 *Section 71A.* The disclosure by the commissioner, or by any  
6 deputy, assistant, clerk or assessor, or other employee of the  
7 commonwealth, or of any city or town therein, to any person  
8 but the taxpayer or his agent, except as hereinafter provided, of  
9 any information whatever contained in or set forth by any  
10 return filed under this chapter, other than the name and address  
11 of the person filing it, except in proceedings to collect the tax

12 or for the purpose of criminal prosecution under this chapter,  
13 is prohibited. The commissioner, however, may grant to the  
14 United States Commissioner of Internal Revenue, and other  
15 authorized officials duly designated by him who are lawfully  
16 charged with the administration of the United States income  
17 tax law, permission to inspect returns required to be filed under  
18 this chapter. Said authorization shall, as to the documents to be  
19 made available for inspection, be extended on the same basis  
20 as the authority that may be lawfully granted by the said United  
21 States commissioner to the officials of the commonwealth to  
22 examine United States income tax returns. Such inspection  
23 shall, however, be limited exclusively to the purpose of adminis-  
24 tering the said United States income tax law. Any violation  
25 of this section shall be punishable by a fine of not more than one  
26 thousand dollars, or by imprisonment for not more than six  
27 months, or both, and by disqualification from holding office in  
28 the commonwealth for such period, not exceeding three years,  
29 as the court determines.