

**HOUSE BILL NO. 94**

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTIETH LEGISLATURE - FIRST SESSION

BY REPRESENTATIVES GREEN, Kelly

Introduced: 1/29/97

Referred: Community and Regional Affairs, Finance

**A BILL**

**FOR AN ACT ENTITLED**

1 **"An Act relating to confidentiality of certain municipal tax records."**

2 **BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:**

3 \* **Section 1.** AS 29.45.103 is amended by adding new subsections to read:

4 (c) All information related to earnings, income, profits, losses, or expenditures  
5 of a person acquired by the assessor in the course of performing official duties is  
6 confidential. The information shall be treated as confidential by the board of  
7 equalization and all other municipal officials and employees who have access to it.  
8 If the information is inspected by the state assessor or a designee under (a) or (b) of  
9 this section, it retains its confidential status.

10 (d) Information made confidential under (c) of this section may be disclosed  
11 by the municipality to a court or to an agency or subdivision of this state, another  
12 state, or the United States upon written application by the governmental entity that sets  
13 out sufficient reason for obtaining the information. Information that is disclosed by  
14 the municipality to another governmental entity retains its confidential status. Upon  
15 receipt of a written request for the confidential information of a person under this

1 subsection, the municipality shall promptly provide to the person

2 (1) notice of the request;

3 (2) an identification of the governmental entity making the request; and

4 (3) a description of the information requested.

5 (e) If an official or employee of the municipality discloses information of a  
6 person made confidential under (c) of this section and that disclosure is not made at  
7 the direction of a court or authorized under this section, in addition to other remedies  
8 the person may have, the person may recover from the official or employee liquidated  
9 damages in the amount of \$500 or actual damages resulting from the disclosure.