

SENATE BILL NO. 184

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTIETH LEGISLATURE - FIRST SESSION

BY THE SENATE RULES COMMITTEE BY REQUEST OF THE GOVERNOR

Introduced: 4/22/97

Referred: Resources

A BILL

FOR AN ACT ENTITLED

1 "An Act relating to access by the Department of Environmental Conservation
2 and the Department of Fish and Game to confidential tax records for fisheries
3 resources prepared or kept by the Department of Revenue under AS 43.75."

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

5 * **Section 1.** AS 09.25.100 is amended to read:

6 **Sec. 09.25.100. Disposition of tax information.** Information in the possession
7 of the Department of Revenue that discloses the particulars of the business or affairs
8 of a taxpayer or other person is not a matter of public record, except **as provided in**
9 **AS 43.05.230** or for purposes of investigation and law enforcement. The information
10 shall be kept confidential except when its production is required in an official
11 investigation, administrative adjudication under AS 43.05.400 - 43.05.499, or court
12 proceeding. These restrictions do not prohibit the publication of statistics presented in
13 a manner that prevents the identification of particular reports and items, prohibit the
14 publication of tax lists showing the names of taxpayers who are delinquent and

1 relevant information that may assist in the collection of delinquent taxes, or prohibit
2 the publication of records, proceedings, and decisions under AS 43.05.400 - 43.05.499.

3 * **Sec. 2.** AS 43.05.230 is amended by adding a new subsection to read:

4 (i) The commissioner shall, upon request, furnish to the Department of
5 Environmental Conservation or Department of Fish and Game copies of tax returns,
6 reports, or other documents filed under AS 43.75, and of the Department of Revenue's
7 determinations and workpapers related to those documents filed under AS 43.75. The
8 Department of Environmental Conservation and Department of Fish and Game shall
9 maintain the confidentiality that the Department of Revenue is required to extend to
10 the returns, reports, determinations, workpapers, and other documents furnished under
11 this subsection.