

Introduced: 3/1/77  
Referred: Judiciary

1 IN THE SENATE

BY HUBER

2 SENATE BILL NO. 192

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the examination or inspection of  
7 tax returns by legislative committees."

8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

9 \*Section 1. AS 43.05 is amended by adding a new section to read:

10 Sec. 43.05.235. EXAMINATION BY LEGISLATIVE COMMITTEE. (a) When  
11 necessary to review the administration of the provisions of this title  
12 or to enable the legislature or any legislative committee to inform  
13 itself as to the effect of proposed or possibly needed legislation and  
14 the information required may only be obtained by examination of particu-  
15 lar returns or reports, a standing, special or interim committee of each  
16 house of the legislature may inspect a return or report involving taxes  
17 due under this title except the tax return of an individual due under AS  
18 43.20.030.

19 (b) The commissioner or his designee, at the request of a commit-  
20 tee, shall provide the returns and other information requested to the  
21 committee for its examination and use only while the committee is con-  
22 vened in executive session.

23 (c) If inspection is authorized in the manner provided by (a) of  
24 this section, the committee by majority vote of its members may desig-  
25 nate any permanent or temporary employee of the legislature or of the  
26 committee, or any consultant retained by the committee, to examine a  
27 return or report. Except in conjunction with proceedings giving rise to  
28 the examination conducted by the committee in executive session, no  
29 person designated by the committee may divulge the amount of income or

1 the particulars set out or disclosed in a report or return made under  
2 this title.

3 (d) Information or data obtained by a committee or person under  
4 this section may be released to the public only if its publication pre-  
5 vents the identification of a particular return or report.

6 \* Sec. 2. AS 43.05.230(a) is amended to read:

7 (a) Except in connection with official investigations or pro-  
8 ceedings of the department, whether judicial or administrative, involv-  
9 ing taxes due under this title, and except as otherwise provided in this  
10 section and in sec. 235 of this chapter, it is unlawful for an officer,  
11 employee or agent of the state to divulge the amount of income or the  
12 particulars set out or disclosed in a report or return made under this  
13 title.