

BY REP. KOPONEN

1 IN THE HOUSE

2

HOUSE BILL NO. 554

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

SIXTEENTH LEGISLATURE - SECOND SESSION

5

A BILL

6 For an Act entitled: "An Act relating to disclosure of the records of  
7 corporate taxpayers."

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

9 \* Section 1. AS 09.25.100 is amended to read:

10 Sec. 09.25.100. DISPOSITION OF TAX INFORMATION. (a) Information  
11 in the possession of the Department of Revenue that [WHICH] discloses  
12 the particulars of the business or affairs of a taxpayer or other  
13 person is not a matter of public record, except for purposes of inves-  
14 tigation and law enforcement. The information shall be kept confiden-  
15 tial except when its production is required in an official investiga-  
16 tion or court proceeding.

17 (b) The [THESE] restrictions of (a) of this section do not  
18 prohibit

19 (1) the commissioner from preparing and issuing summaries  
20 of information relating to the business income of and the tax paid by  
21 a taxpayer engaged in the production of oil or gas from a lease or  
22 property in the state or engaged in the transportation of oil or gas  
23 by pipeline in the state taxable under the Multistate Tax Compact  
24 (AS 43.19), as modified by AS 43.20.072;

25 (2) the publication of statistics presented in a manner  
26 that prevents the identification of particular reports and items, or  
27 prohibit the publication of tax lists showing the names of taxpayers  
28 who are delinquent and relevant information that [WHICH] may assist in  
29 the collection of delinquent taxes.

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

2 (a) It is unlawful for a current or former officer, employee, or  
3 agent of the state to divulge the amount of income or the particulars  
4 set out or disclosed in a report or return made under this title,  
5 except

6 (1) in connection with official investigations or proceed-  
7 ings of the department, whether judicial or administrative, involving  
8 taxes due under this title;

9 (2) in connection with official investigations or proceed-  
10 ings of the child support enforcement agency, whether judicial or  
11 administrative, involving child support obligations imposed or impos-  
12 able under AS 25 or AS 47;

13 (3) as provided in AS 38.05.036 pertaining to audit func-  
14 tions; [AND]

15 (4) as provided in AS 09.25.100(b)(1); and

16 (5) as otherwise provided in this section.