

Original sponsor(s): REP. KOPONEN

1 IN THE HOUSE BY THE RESOURCES COMMITTEE

2 CS FOR HOUSE BILL NO. 554 (Resources)

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 information in the
7 possession of the Department of Revenue."

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 of revenue from disclosing information
20 relating to the value or price of crude oil or natural gas disposed of
21 or the transportation costs incurred by a taxpayer engaged in the
22 production or pipeline transportation of oil or gas in the state, as
23 reported under AS 43.55, AS 43.56, AS 43.57, or former AS 43.21, by a
24 taxpayer taxable under 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 (3) disclosure of information that is otherwise available
2 to the public.

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

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

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

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

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

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

18 (5) as otherwise provided in this section.