

ALASKA LEGISLATURE COMMITTEE FILES 1987-1988 8672

4656 HJUD HB 55 - HB 58

P.O.M. DISPATCH

TO: All Legislators

FROM: Beverly A. Miller

P.O. Box 020028

Tulsa Ok. 74102

MESSAGE: Please do all you can to pass HB # 229 Making
it an act of homicide by abuse when a child is
killed by abuse in Alaska. Also
please pass HB # 55 making "marijuana smoking
a crime in Alaska, and possession of marijuana
also a crime. Please give me hope that
my grandchildren won't have to live
thru the nightmare of drug abuse.

(50 WORDS OR LESS)

X I SUPPORT HB 229 HOMICIDE BY ABUSE & HB55 & SB32

X I SUPPORT LEGISLATION PACKAGE PRESENTED TO GOVERNOR COWPER BY JFC

P.O.M. DISPATCH

TO: All Legislators

FROM: Jeffrey D Smith
P.O. Box 1375

Juneau AK 99802

MESSAGE:

~~Support~~ Marijuana Bill H.B 55

(50 words or less)

I SUPPORT ^{HBSS} ~~HB 229~~ ~~HEALTH CARE~~

I SUPPORT LEGISLATION PACKAGE PREPARED TO GOVERNOR COMPER BY JFC

P.O.M. DISPATCH

John Sund - all
legislators

FROM:

Lynda Batchelor

5110 View Drive

Juneau, AK 99801

MESSAGE:

This would be a very important
addition to our laws which are meant
for our protection. Children can't
speak for themselves - please take
care of them.

(50 WORDS OR LESS)

HASSY 4 SB32

I SUPPORT ~~HR 229~~ ~~HOMICIDE BY ABUSE~~

I SUPPORT LEGISLATION PACKAGE PRESENTED TO GOVERNOR COWPER BY JFC

P.O.M. DETACH

TO: all legislators

FROM: David McFarland
& Paul Myers

MESSAGE: I think drugs should be forbidden
to have or grow. Drugs should be
outlawed for good.

(50 WORDS OR LESS)

11355 4 SB32

I SUPPORT ~~HB 229~~ ~~HOME DEF FRY~~ ~~ARLST~~

I SUPPORT LEGISLATION PACKAGE PRESENTED TO GOVERNOR COWPER BY JFC

P.O.M. DIVISION

FROM: Mr. Mrs. W. L. STINE

20 East 22nd St

Chicago, Ill. 60613

TO:

Mr. [unclear]

MESSAGE:

Mr. [unclear] Dept. HB 55

(50 words or less)

I SUPPORT HHS ⁵⁵ ~~LEGISLATION~~

I SUPPORT HHS ~~LEGISLATION~~ (P.L. 85-100) TO CONFER COMPENSATION TO

P.O.M. DISPATCH

TO: All Legislators
and Gov. Cowper

FROM: Deborah Craig-Bird
P.O. Box 20578
Juneau, AK 99802

MESSAGE: I strongly support legisla-
tion that will provide for
more realistic and harsh pen-
alties for perpetrators of any-
abuse of children.

(50 WORDS OR LESS)

X

I SUPPORT HB 229 HOMICIDE BY ABUSE

I SUPPORT LEGISLATION PACKAGE PRESENTED TO GOVERNOR COWPER BY JFC

P.O.M. DISPATCH

TO: All Legislators

FROM: Jana Berry

PO Box 88

Arkansas AR 95827

MESSAGE: I also support Senate Bills 27 & 37

(50 WORDS OR LESS)

I SUPPORT HB 229 HOMICIDE BY ABUSE

I SUPPORT LEGISLATION PACKAGE PRESENTED TO GOVERNOR COWPER BY JFC



P.O.M. DISPATCH

TO: Legislators

FROM: Molly Windred
8928 Haffner Court
Juneau, AK 99801

MESSAGE: _____

(50 WORDS OR LESS)

I SUPPORT HB 229 HOMICIDE BY ABUSE

I SUPPORT LEGISLATION PACKAGE PRESENTED TO GOVERNOR COWPER BY .FC

TO: ALL Legislatures

FROM: ARLENE FRONTIERO

2354 Mendonhall Loop Rd #9

JUNEAU AK 99801

MESSAGE: A child is unprotected and should
be there should be someone who
can enforce the bill that will be
able to protect them if their own
parents aren't capable

(50 WORDS OR LESS)

✓ I SUPPORT HB 229 HOMICIDE BY ABUSE

✓ I SUPPORT LEGISLATION PACKAGE PRESENTED TO GOVERNOR COWPER BY JFC

P.O.M. DISPATCH

TO: All Legislators

FROM: FIO KENNEY

P.O. Box 34666

JUNEAU, AK, 99803

MESSAGE: I support H.B. 229. Homicide by abuse.

(50 WORDS OR LESS)

I SUPPORT HR 229 HOMICIDE BY ABUSE

I SUPPORT LEGISLATION PACKAGE PRESENTED TO GOVERNOR COWPER BY JFC

TO: GOV COWPER

FROM: CHERYL HOSKINS

PO BOX 34146

UNWEAN AK 99803

MESSAGE:

I urge your support of justice
for children in Alaska by
supporting the bills i've
checked below.

 I support House Bill 55 and Senate Bill 32, making marijuana illegal

X I SUPPORT HB 229 HOMICIDE BY ABUSE

X I SUPPORT LEGISLATION PACKAGE PRESENTED TO GOVERNOR COWPER BY JFC

TO: Gov Cooper
all legislators

FROM: Christy Olsen
P.O. BOX 210344
Juneau, AK 99821

MESSAGE: I support this bill fully,
and hope that it will
be passed.

- I support House Bill 55 and Senate Bill 32, making marijuana illegal
- I SUPPORT HB 229 HOMICIDE BY ABUSE
- I SUPPORT LEGISLATION PACKAGE PRESENTED TO GOVERNOR COOPER BY JFC



P.O.M. DISPATCH

TO: All members
of House &
Senate.

FROM: John Scott
PO Box 210587
Anchorage AK 99821

MESSAGE: Anyone who has children would
be doing their own children a
great disservice by not supporting
this bill. Lets care about our children
and pass these bills!!

I support House Bill 55 and Senate Bill 32, making marijuana illegal

I SUPPORT HB 229 HOMICIDE BY ABUSE

I SUPPORT LEGISLATION PACKAGE PRESENTED TO GOVERNOR COWPER BY JFC

TO: all Alaska
Legislators

FROM: Lori A. Lewis
9209 Sharon St.
Juneau, Alaska 99801

MESSAGE: _____

- I support House, Bill 55 and Senate Bill 32, making marijuana illegal
- I SUPPORT HB 229 HOMICIDE BY ABUSE
- I SUPPORT LEGISLATION PACKAGE PRESENTED TO GOVERNOR COWPER BY JFC



P.O.M. DISPATCH

TO: ALL LEGISLATORS

FROM: Robert Kollins

GOVERNOR COMPER

Box 1067
Juneau AK 99802

MESSAGE: I endorse the concern
expressed about the alcohol
abuse penalties - they need
the time and effort of
legislators immediately

(50 WORDS OR LESS)

 I SUPPORT HB 229 HOMICIDE BY ABUSE

 I SUPPORT LEGISLATION PACKAGE PRESENTED TO GOVERNOR COMPER BY JFC

P.O.M. DISPATCH

TO: all legislators

FROM: Laura Adams
9230-B Lee Smith
JMU AK99801

MESSAGE: Please support HB 229.

(50 WORDS OR LESS)

X I SUPPORT HB 229 HOMICIDE BY ABUSE

 I SUPPORT LEGISLATION PACKAGE PRESENTED TO GOVERNOR COMPER BY JFC

TO: All Legislators

FROM: Sheri Lafavour

MESSAGE: _____

I support House Bill 55 and Senate Bill 32, making marijuana illegal

I SUPPORT HB 229 HOMICIDE BY ABUSE

I SUPPORT LEGISLATION PACKAGE PRESENTED TO GOVERNOR COOPER BY JFC



P.O.M. DISPATCH

TO: All Legislatures

FROM: Shirley Ginger

POB 3403

Summit Ave 99803

MESSAGE:

I support House Bill 55 and Senate Bill 32, making marijuana illegal

I SUPPORT HB 229 MURDER BY ABUSE

I SUPPORT LEGISLATION PACKAGE PRESENTED TO GOVERNOR COMPER BY JFC

P.O.M. DISTRICT

TO:

All Legislators

FROM:

W. W. Wood
1120 N. 1st St.
Phoenix, Ariz. 85001

MESSAGE:

I support the passage of
HR 229

(50 WORDS OR LESS)

I SUPPORT HR 229 HOMICIDE BY ABUSE

I SUPPORT LEGISLATION PACKAGE PRESENTED TO GOVERNOR COWPER BY JFC

TO: All Legislators
And the Governor

FROM: John Krassa

MESSAGE:

(50 WORDS OR LESS)

X

I SUPPORT HB 229 HOMICIDE BY ABUSE

X

I SUPPORT LEGISLATION PACKAGE PRESENTED TO GOVERNOR COMPER BY JFC

TO: All Legislators

FROM: BARB Duncan
P.O. 33884
Juneau AK

MESSAGE: _____

(50 WORDS OR LESS)

~~X~~
~~X~~

I SUPPORT HB 229 HOMICIDE BY ABUSE

I SUPPORT LEGISLATION PACKAGE PRESENTED TO GOVERNOR COOPER BY JFC

P.O.M. DETACH

TO: ALL
LEGISLATORS

FROM: FORMER ABUSED

MESSAGE: five that 5 years is completely
unacceptable should life

(50 words or less)

I SUPPORT HB 229 HOMICIDE BY ABUSE

I SUPPORT LEGISLATION PARENT UNWILLING TO OBEY COMPULSORY JFC

P.O.M. DISPATCH

TO: All Legislators

FROM: Ann Marie Lee

3611 - 6A Amalga St.

Juneau, Alaska
99501

MESSAGE: I support H B 229.

(50 WORDS OR LESS)

X I SUPPORT HB 229 HOMOCIDY BY ABUSE

_____ I SUPPORT LEGISLATION PACKAGE PRESENTED TO GOVERNOR COMPTON BY JTC

TO: All Legislators

FROM: Alice Bagayo

MESSAGE:

A Child Cannot defend themselves
Against Abuse. Adult's Can but
still an adult can get away
w/murdering a child. Save our
Children! Make this Bill Law then
they no longer have
to suffer!

I SUPPORT HB 229 HOMICIDE BY ADULT
I SUPPORT LEGISLATION PRESENTED TO GOVERNOR COMPER BY J.C.

TO: All Legislators
+ GOVERNOR

FROM: Josie Diorec
9212 GEE ST.
Juneau, AK. 99801

MESSAGE: _____

(50 WORDS OR LESS)

I SUPPORT HB 229 HOMICIDE BY ABUSE

I SUPPORT LEGISLATION PACKAGE PRESENTED TO GOVERNOR COMPER BY JFC

P.O.M. DISPATCH

TO: All Legislators

FROM: Ken Dean
PO-Box 210528
Aurora Bay, AK

MESSAGE:

(50 WORDS OR LESS)

I SUPPORT HB 229 HOMICIDE BY ABUSE

I SUPPORT LEGISLATION PACKAGE PRESENTED TO GOVERNOR COOPER BY JFC



P.O.M. DISPATCH

TO: All Legislature

FROM: Julie Helms

4329 TAKU Blvd

JUNEAU, AK 99801

MESSAGE: _____

(50 WORDS OR LESS)

7

I SUPPORT HB 229 HOMICIDE BY ABUSE

7

I SUPPORT LEGISLATION PACKAGE PRESENTED TO GOVERNOR COMPER BY JFC

H

B

5

8

STATE OF ALASKA
THE LEGISLATURE

POUCH Y - STATE CAPITOL
JUNEAU, ALASKA 99811
907-465-3800

LEGISLATIVE AFFAIRS AGENCY
LEGISLATIVE REFERENCE LIBRARY

May, 1988

Copies of minutes listed below were originally included in this file. The minutes are available on the STAIRS database CMPR. In order to save space copies of minutes have not been left in the files.

Mary Van Nimwegen

House Judiciary:

1/29/87

1/30/87

MEMORANDUM

State of Alaska

TO: Louann Cutler
House Finance Committee

DATE: February 21, 1986

FILE NO:

TELEPHONE NO: 465-3600

FROM: Harold M. Brown
Attorney General

SUBJECT: Disclosure of
confidential tax
information

By: Deborah Vogt *DV*
Assistant Attorney General
Oil, Gas and Mining-Juneau

HB 502, as currently drafted, would permit the Department of Revenue to disclose to the legislature the name of a taxpayer and the amount of an assessment levied against that taxpayer by the Department. You have asked me to look into what the United States and other states permit in the way of legislative oversight of tax matters, and to consider whether Alaska might follow those examples. You have further asked me to draft a proposed committee substitute for HB 502 permitting disclosure to the legislature, but prohibiting disclosure to the public.

26 U.S.C. 6103 is the Internal Revenue statute dealing with the confidentiality of tax information on the federal level. Like AS 43.05.230, it generally requires that information on a federal tax return be kept confidential. Section (f) of that statute permits the IRS to disclose otherwise confidential material to designated committees of Congress. Those committees are the "tax writing" committees -- House Ways and Means, Senate Finance and the Joint Committee on Taxation. Like Alaska's law, if the information does not identify particular taxpayers, it may simply be given to Congress. If, however, the information would disclose or identify a particular taxpayer, it may only be provided to those committees in executive session. Taxpayer-specific information may also be provided to the chief of staff of the joint committee, to other committees under more limited circumstances, and to the "agents" of the tax-writing committees (staff) that are designated by the chairman.

I have made a cursory survey of the laws of other states, and have located one (California) which permits disclosure to the legislature. Corporate income tax information is disclosable under California Statute § 26453, and personal income tax information under § 19285. I have attached copies of those statutes for your review. California provides that it is a misdemeanor for a member of

a committee or its staff to disclose the particulars of tax information.

Considerations.

1. Accountability. The present confidentiality statute imposes criminal penalties for unauthorized disclosure of tax information. That criminal penalty is probably an effective deterrent to unintentional disclosure: I know it makes me take very seriously the confidentiality of taxpayer information. It may be that here in Alaska it is especially important to consider accountability since our major taxpayers are few in number, and as a result the contents of their tax returns may be more memorable than would be any particular return in a state like California or at the federal level. Although neither California nor the United States appear to have dealt with the question of legislative immunity, I believe it is appropriate to consider whether a criminal penalty would have any effect should a legislator disclose confidential tax information in the course of legislative debate. (I do not believe that any question of immunity arises in the event that a legislator were to disclose information in another context -- for example, to a friend or relative in a social context.)

The speech and debate immunity appearing in the Alaska Constitution, like that in the United States Constitution, was designed to "preserve the constitutional structure of separate, coequal, and independent branches of government. The English and American history of the privilege suggests that any lesser standard would risk intrusion by the Executive and the Judiciary into the sphere of protected legislative activities." United States v. Helstoski, 442 U.S. 477, 490. Thus, the immunity is more than an individual privilege protecting legislators; its purpose is to protect, as well, the constituents of those legislators, who have an interest in ensuring free debate by their legislature. As a result, since it is not a personal privilege, it is not clear whether the immunity may be waived by a legislative body.

In Helstoski, the Court suggested (but did not decide) that Congress could "enlist the aid of the Executive Branch and the courts" in disciplining its members by a "narrowly drawn statute passed by Congress in the exercise of its legislative power to regulate the conduct of its

members." Id. at 492. Although the issue apparently has never arisen, the Internal Revenue Service takes the position that Congress has done just that in section 6103, so that members of Congress are not immune from penalties for disclosure. The attached draft bill, then, specifically provides that a legislator would not be immune from penalties for unauthorized disclosure of tax information.

The legislature may, of course, take any action it deems appropriate to regulate the conduct of its own members. The draft bill, then, provides that disclosure of tax information is a violation of the standards of conduct set out in AS 24.60. Thus, even if a legislator who disclosed confidential information were to successfully argue that he or she was immune from the penalties of AS 43.05.230, that legislator would nonetheless have violated the legislature's standards of conduct, and would be subject to the provisions of that chapter.

2. Information exchange with the Internal Revenue Service. The state is currently entitled to information from the IRS, so long as the state has certain confidentiality protections. In amending the confidentiality provisions, it is appropriate to consider whether the exchange of information with the IRS would be affected. There are two relevant provisions of federal law.

The first is 26 U.S.C. § 6103 (d), which authorizes the IRS to disclose information generated by the IRS directly to the states so long as the information is protected by the state. An example of this type of information would be the results of a federal a Windfall Profit Tax audit. The information is available only to the agency charged with administering the tax laws; it may not even be disclosed to the governor. Thus, information received by Alaska under this section would not be available to the legislature under the draft bill. However, the draft bill would not effect the receipt of this information by the state.

The second relevant provision is more indirect, and deals with federal tax information that is provided to the state by the taxpayer. For example, a state may require that the federal return be attached to the state return, or that certain information from the federal return be entered on the state return. Since this information comes directly

from the taxpayer, the United States has no control over the use to which the information is put. However, § 6103(p)(8) provides that if the state does not protect the confidentiality of this information, the IRS will no longer provide the direct information under § 6103(d). I have checked with the IRS disclosure attorneys in Washington, and they tell me that disclosure to the legislature, but not to the public, should have no effect on the exchange of information. They have also said that the IRS will work with us to determine the potential effect of any legislation before it is passed. I also spoke with California, which discloses information to its legislature, and the attorney there told me that disclosure did not effect the exchange of information with the IRS.

3. Effect of proposed bill on legislative involvement in settlement of tax disputes. The confidential nature of the recent settlement of severance tax issues with Arco raises the question of what the the effect of the proposed bill would be on the settlement process. The bill would permit (subject to the restrictions against public disclosure) legislators to review settlements to the extent that they now may do so with respect to non-tax matters. In other words, the bill removes the bar of tax confidentiality, no more and no less. The bill would not expand the legislature's ability to participate in the settlement process beyond its present parameters in non-tax matters.

Summary of the Proposed Bill

The draft bill provides that confidential information will be provided to a committee designated by the speaker of the house or the senate president. For example, the speaker might request that information be provided to the house finance committee. The committee may review and consider confidential information only in a closed, executive session (unless the taxpayer consents to an open hearing). If the committee desires that legislative staff have access to materials, it must first define the scope of an inquiry or investigation and then designate specific staff members who are authorized to review otherwise confidential information. Legislative employees would include, for example, the house research agency, so long as the committee, acting as a whole, designated those employees. The proposed bill restates that disclosure of information received under the subsection is not permitted,

and specifically notes that this is true notwithstanding the statute setting out legislative immunity. 1/ It further would require that any individual, before receiving or reviewing information, must sign a statement acknowledging that he or she knows the information is confidential and that disclosure is prohibited.

The bill would add a new subsection in the legislative standards of conduct chapter, prohibiting disclosure of information received under the amendments proposed in the bill. Thus, even if a legislator successfully argued immunity under the speech and debate clause, he or she would still be subject to the provisions of that chapter.

DV:jf

1/ The intent, here, is to waive the speech and debate immunity, not the protections from being subjected to court proceedings during the legislative session. A court would probably find that the latter protection was not waived by the draft bill, but it may be that this should be clarified.

§ 26453a

BANK AND CORPORATION TAXES

it shall be a misdemeanor for such committee or any member, clerk or other officer or employee thereof to divulge or make known in any manner any particulars of the information so furnished except to law enforcement officers for the purpose of aiding the detection or prosecution of crimes committed in violations of this part.

Added Stats 1949 ch 557 § 1, effective July 1, 1951.

Prior Law:

(a) Stats 1929 ch 13 § 35 subd (a) 1st par 1st sent p 34, as amended by Stats 1931 ch 1066 § 8 p 2229, Stats 1935 ch 275 § 24 p 983, Stats 1939 ch 1050 § 20 p 2972, Stats 1943 ch 37 § 21 p 212, ch 352 § 25 p 1464.

(b) Stats 1937 ch 765 § 29 subd (a) 1st par 1st sent p 2201, as amended by Stats 1939 ch 1049 § 22 p 2932, Stats 1943 ch 38 § 21 p 349, ch 351 § 23 p 1400.

Cross References:

Definition of misdemeanor and penalties therefor: Pen C §§ 17, 19, 19a.

Collateral References:

71 Am Jur 2d State and Local Taxation §§ 590, 601.

Corresponding federal statute: 26 USCS § 6103(d).

§ 26453b. Inspection of returns by Attorney General or other legal representatives of State

The Attorney General or other legal representatives of the state may inspect the report or return of any taxpayer who shall bring action to set aside or review the tax based thereon, or against whom an action or proceeding has been instituted to recover any tax or any penalty imposed by this part. In addition, the Attorney General may inspect any report or return required under this part when required in the enforcement of any public or charitable trust or in compelling adherence to any charitable purposes for which any nonprofit corporation is formed.

Added Stats 1949 ch 557 § 1, effective July 1, 1951; Amended Stats 1969 ch 603 § 8.

Prior Law:

(a) Stats 1929 ch 13 § 35 subd (a) 1st par 2d sent p 34, as amended by Stats 1931 ch 1066 § 8 p 2229, Stats 1935 ch 275 § 24 p 983, Stats 1939 ch 1050 § 20 p 2972, Stats 1943 ch 37 § 21 p 212, ch 352 § 25 p 1464.

(b) Stats 1937 ch 765 § 29 subd (a) 2d par 1st sent p 2201, as amended by Stats 1939 ch 1049 § 22 p 2932, Stats 1943 ch 38 § 21 p 349, ch 351 § 23 p 1400.

Amendments:

1969 Amendment: Added the second sentence.

Note—See note 1 to § 24837 respecting the applicability of the provisions of Stats 1969 ch 603 effecting changes in the computation of taxes.

Cross References:

Nonprofit corporation generally: Corp C §§ 900C et seq.

Attorney General's powers generally: Gov C §§ 12510 et seq.

Added Stats 1943 ch 659 § 1, effective June 5, 1945

Prior Law: Stats 1935 ch 329 § 33 subd (a) 1st sent p 1122, as amended by Stats 1937 ch 668 § 19 p 1860, Stats 1939 ch 915 § 21 p 2565, Stats 1941 ch 1226 § 21 p 3084.

Collateral References:

Witkin Evidence 2d pp 805, 806.
Cal Jur 2d Income Taxes § 48.

NOTES OF DECISIONS

Copies of income tax reports filed with State and federal government, as best evidence procurable, were competent, in grand jury investigation of lobbying and bribery of State legislators. *Samish v Superior Court* (1938) 28 CA2d 685, 83 P2d 305.

Purpose of this section and § 19282 is to facilitate tax enforcement by encouraging taxpayer to make full and truthful declarations in his return without fear that his statements will be revealed or used for other purposes; such privilege should not be nullified by permitting third parties to obtain information by adopting indirect procedure of demanding copies of the tax returns. *Webb v*

Standard Oil Co. (1957) 49 C2d 509, 319 P2d 621; *Vogan v McLaughlin* (1959) 172 CA2d 65, 342 P2d 18; *Davis v Lucas* (1960) 180 CA2d 407, 4 Cal Rptr 479.

In action by buyer of motel against sellers for fraud in inducing sale, sellers, not having objected to producing copies of their income tax returns, or to offer of copies in evidence, on ground that copies were privileged or were inadmissible could not raise such questions on appeal and waived right to claim on appeal that copies were inadmissible or privileged, and it was error to admit copies of returns in evidence. *Vogan v McLaughlin* (1959) 172 CA2d 65, 342 P2d 18.

§ 19284. Furnishing information to committee of Legislature: Disclosure by committee a misdemeanor

Such information may upon request of a committee appointed by either the Assembly or the Senate, or both, be furnished to the committee, but it is a misdemeanor for the committee or any member, clerk, or other officer or employee thereof to disclose in any manner any particulars of the information so furnished except to law enforcement officers for the purpose of aiding the detection or prosecution of crimes committed in violation of this part.

Added Stats 1943 ch 659 § 1, effective June 5, 1945.

Prior Law: Stats 1935 ch 329 § 33 subd (a) 1st sent p 1122, as amended by Stats 1937 ch 668 § 19 p 1860, Stats 1939 ch 915 § 21 p 2565, Stats 1941 ch 1226 § 21 p 3084.

Collateral References:

Cal Jur 2d Income Taxes § 48.

§ 19285. Inspection by Attorney General or other legal representative of state

The Attorney General or other legal representatives of the state may inspect the report or return of any taxpayer who brings an action to set aside or review the tax based thereon, or against whom an action or proceeding has been instituted to recover any tax or any penalty imposed by this part. In addition, the Attorney General may inspect any report or return required under this part when required in the enforcement of any public or charitable trust or in compelling

CALIFORNIA

ADMINISTRATIVE PROCEDURE

§ 26453a

§ 26452. "Business affairs"

The term "business affairs," as used in this article means the details relative to the business activities of the taxpayer as disclosed by the return but shall exclude extraneous matters, such as the exact corporate title, corporate number, the date of commencement of business in this State, taxable year adopted, filing date of return, name, date and title of persons signing affidavit to the return, due date of taxes, taxes unpaid, taxpayer's address, private address of officers and directors.

Added Stats 1949 ch 557 § 1, effective July 1, 1951.

Prior Law:

(a) Stats 1929 ch 13 § 35 subd (a) 2d par p 34, as amended by Stats 1931 ch 1066 § 8 p 2229, Stats 1935 ch 275 § 24 p 983, Stats 1939 ch 1050 § 20 p 2972, Stats 1943 ch 37 § 21 p 212, ch 352 § 25 p 1464.

(b) Stats 1937 ch 765 § 29 subd (a) 3d par p 2201, as amended by Stats 1939 ch 1049 § 22 p 2932, Stats 1943 ch 38 § 21 p 249, ch 351 § 23 p 1400.

§ 26453. Disclosure of information under judicial order

Such information may be disclosed in accordance with proper judicial order in cases or actions instituted for the enforcement of this part or for the prosecution of violations of this part.

Added Stats 1949 ch 557 § 1, effective July 1, 1951.

Prior Law:

(a) Stats 1929 ch 13 § 35 subd (a) 1st par 1st sent p 34, as amended by Stats 1931 ch 1066 § 8 p 2229, Stats 1935 ch 275 § 24 p 983, Stats 1939 ch 1050 § 20 p 2972, Stats 1943 ch 37 § 21 p 212, ch 352 § 25 p 1464.

(b) Stats 1937 ch 765 § 29 subd (a) 1st par 1st sent p 2201, as amended by Stats 1939 ch 1049 § 22 p 2932, Stats 1943 ch 38 § 21 p 349, ch 351 § 23 p 1400.

Collateral References:

Within Evidence 2d p 806.

Cal Jur 2d Taxation § 384.

71 Am Jur 2d State and Local Taxation §§ 590, 601.

NOTES OF DECISIONS

The "cases or actions" are those brought by the state. *Franchise Tax Board v Superior Court* (1950) 36 C2d 538, 225 P2d 905.

A taxpayer in asserting a claim for a refund does not "enforce" the statute within the exception of

this provision permitting disclosure, in actions to enforce the statute, of certain information required in tax returns. *Franchise Tax Board v Superior Court* (1950) 36 C2d 538, 225 P2d 905.

§ 26453a. Furnishing information to Assembly and Senate committees

Such information may upon request of the committee appointed by either the Assembly or the Senate be furnished to the committee, but

BILL SHEFFIELD, GOVERNOR

REPLY TO:

DEPARTMENT OF LAW

OFFICE OF THE ATTORNEY GENERAL

1031 W 4th AVENUE
SUITE 200
ANCHORAGE, ALASKA 99501
PHONE: (907) 276-3550

1st NATIONAL CENTER
100 CUSHMAN ST.
SUITE 400
FAIRBANKS, ALASKA 99701
PHONE: (907) 452-1568

POUCH K - STATE CAPITOL
JUNEAU, ALASKA 99811
PHONE: (907) 465-3600

January 17, 1986

Mike Greany, Director
Legislative Finance Division
Legislative Budget and Audit Committee
Pouch WF - State Capitol
Juneau, Alaska 99811

Dear Mr. Greany:

You have asked whether the Departments of Law and Revenue are prohibited, under AS 43.05.230, from disclosing to the Legislature or the public information relating to outstanding assessments against corporate taxpayers, including the identity of those taxpayers. You have further asked whether, if the statute currently prohibits that disclosure, it would be legal to amend it to permit disclosure. We conclude that AS 43.05.230 prohibits the contemplated disclosure, but that, within certain limitations, it might be possible to amend the statute to permit some disclosure to the Legislature.

AS 43.05.230 provides that, with certain exceptions, it is unlawful to divulge the particulars set out or disclosed on a return or report made under Title 43. The exceptions include disclosure to the taxpayer or in connection with an official investigation of the Department of Revenue, and exchange agreements with other states, the United States and the Multistate Tax Commission. The exceptions, then, do not include disclosure to the Legislature or to the public.

AS 43.05.230(e) provides that the section does not prohibit the publication of statistics that do not disclose particular taxpayers. Thus, under this language, the Department may disclose the aggregate amounts that have been assessed against categories of taxpayers under various taxes. I understand that this information is currently available to the Legislature.

That subsection further permits publication of the names of delinquent taxpayers. Our office has recently analyzed this section, and concluded that publication should not be made until the appeal period under AS 43.05.240 has run. Inf. A.G. Op. August 21, 1985. Thus, a taxpayer who has filed a protest and appealed an assessment is not a "delinquent taxpayer" for the purposes of this section.

Thus, AS 43.05.230, as presently drafted, prohibits the release of the contemplated information to the Legislature or to the public. Your question then becomes whether the constitutions of Alaska and the United States would permit amendment of the statute to authorize the disclosure.

Before turning to the constitutional analysis, it will be helpful to set out the rationale for laws protecting the confidentiality of tax information. There are several. The most obvious is the protection of the privacy interest of the taxpayer, coupled with concern with protection from self-incriminatory demands. Since tax returns are mandatory, governments have long been sensitive to the "substantial and difficult constitutional questions [posed by obligatory reports which] touch upon intimate areas of an individual's personal affairs [and which] can reveal much about a person's activities, associations, and beliefs." California Bankers Assn. v. Shultz, 416 U.S. 21, 78-79 (1973). Thus, tax confidentiality statutes reflect legislative protection of an individual's Fifth Amendment (self-incrimination), Fourth Amendment (search and seizure), and First Amendment (free association) rights, as well as the right to privacy.

Tax confidentiality statutes are also based on a legislative recognition that our tax laws rely heavily on voluntary assessment and compliance, and that compliance is enhanced when the information provided is protected. Thus, the "purpose of ... statutory provisions prohibiting disclosure is to facilitate tax enforcement by encouraging a taxpayer to make full and truthful declarations in his return, without fear that these

statements will be revealed or used against him for other purposes." Webb v. Standard Oil Co., 319 P.2d 621, 624.

The constitutional underpinnings of confidentiality statutes primarily protect the rights of individuals. At least under the United States Constitution, these protections may not as strong for corporations. California Bankers, supra, at 55, 65-66. However, the United States Supreme Court has held that the Fourth Amendment protection from unreasonable searches and seizures extends to business premises at least to the extent of requiring a warrant before a search. G.M. Leasing Corp. v. United States, 429 U.S. 338 (1977). Probably the strongest constitutional protection at issue here would be the right to privacy set out in the Alaska Constitution, article I, section 22.

Former Attorney General John Havelock expressed the opinion that Alaska's tax confidentiality statute protected information "within the ambit of the protection intended to be afforded by the Right of Privacy" in the Alaska Constitution. 1972 Op. Att'y Gen. #8. It is not clear whether that provision protects corporations. In Hilbers v. Municipality of Anchorage, 611 P.2d 31, 43 (Alaska 1980), the court held that the "'[c]ommercial and public' aspects of appellants' massage parlor activities remove the shield of privacy from these activities." However, in Woods & Rohde, Inc. v. State, Dept. of Labor, 565 P.2d 138 (Alaska 1977), the court, in holding that the Alaska constitution prohibits warrantless searches of business premises, stated that its conclusion was "bottomed on the amendment to our constitution found in article I, section 22..." We will assume that Alaska's privacy protection extends, at least to some degree, to corporations. It may be that our court would hold, for example, that the constitutional provision protects a corporation's proprietary or sensitive information. In addition, the line between personal activity and corporate activity may be a thin one, particularly in the case of small, closely held corporations.

Further, a business may have a privacy interest unrelated to proprietary information: it could be argued that the simple disclosure of the existence of an assessment could be embarrassing, since it might imply delinquency or tax evasion. The Department of Revenue tells me that a great many assessments against taxpayers are reduced during the review process within the department. That is, the taxpayer may prevail, before the department, on one or more issues at the informal conference

level, after a formal conference, or after a hearing. A taxpayer who is making a legitimate, good faith (and perhaps successful) argument that an assessment is not due is in a very different position from one against whom the issues have been decided and who still does not pay. If the Department were to disclose the amounts of contested assessments, taxpayers would likely challenge that disclosure as an invasion of a privacy interest.

The test for interests protected under the Alaska Constitution's privacy amendment is that a person have an actual expectation of privacy, and that the expectation be one society is prepared to recognize as reasonable. Hilbers, supra, 611 P.2d at 42. If a privacy interest is implicated, then that interest must be balanced against the public interest in disclosure. At least as far as certain competitive information is concerned, it is likely that our court would hold that the privacy interest in non-disclosure is fairly strong -- at least unless and until a taxpayer is actually delinquent. Your request for an opinion does not articulate any particular legislative need-to-know, or public interest, against which to balance this privacy interest. As a result, it is difficult to predict how our court would balance the competing interests.

The Department of Revenue has expressed concern that the simple disclosure of the amount of an assessment might reveal sensitive information about taxpayers. As an example, the fisheries business tax involves a very simple calculation, and revealing a taxpayer's liability under that act would be tantamount to revealing the volume of fish processed by the taxpayer. Similarly, in the oil industry, it is possible that disclosure of assessments could allow one taxpayer to learn valuable information about the transportation costs or valuation practices of its competitors.

It is possible that some disclosure could be made to the legislature that would not reveal sensitive or proprietary information. At least in the case of a large, publicly held corporation, whose shareholders are often entitled to tax records (see, 26 U.S.C. 6103(e)), an expectation of privacy with regard to at least some tax information might not be very strong, and might be outweighed by legitimate public interest. However, in view of the potential for the inadvertent revelation of sensitive information, I believe that the legislature should approach any amendment to the non-disclosure statute with caution.

One final consideration should be discussed. The state presently receives tax information from the United States -- and is authorized to receive information from other states -- so long as that information is kept strictly confidential. Federal regulations adopted under 26 U.S.C. 6103 authorize the IRS to terminate the exchange of information if the state makes unauthorized disclosure of federal tax return information received under the agreement. The Department of Revenue is concerned that the disclosure contemplated by this opinion request may jeopardize the exchange agreement with the IRS.

In conclusion, without an articulation of the public purpose to be accomplished by the proposed changes, it is impossible to assess whether our supreme court would find a violation of the state's privacy amendment. It is possible that a fairly strong public purpose would outweigh the privacy interests of at least some types of corporate taxpayers, with respect to at least some types of information. If this legislation is pursued, the public purpose sought to be accomplished should be clearly articulated. It then would be advisable to limit an amendment to AS 43.05.230 to the narrowest range of situations that would meet the legislature's need for information. The Department of Revenue should be consulted concerning the potential for inadvertent disclosure of proprietary information. Legislation might be limited to public corporations, and/or to assessments in excess of a certain dollar amount, or in excess of a certain fraction of the taxpayer's reported income. In any event, disclosure should be limited to the name of the taxpayer and the amount of the assessment, and not include the underlying data or calculations that went into making the assessment, since that information is often proprietary.

Please let me know if our office can be of any further assistance.

Sincerely,

HAROLD M. BROWN
ATTORNEY GENERAL

By: 

Deborah Vogt
Assistant Attorney General

DV:jf

LEGISLATIVE LEGAL: changing
law on confidentiality of current
taxpayer information

STATE OF ALASKA
THE LEGISLATURE

POUCH STATE CAPITOL
JUNEAU ALASKA 99801
707 305 1800

LEGISLATIVE AFFAIRS AGENCY

M E M O R A N D U M

December 17, 1985

SUBJECT: Legislative access to certain taxpayer
information
(Work Order No. 14-1468)

TO: Mike Greany, Director
Legislative Finance Division

FROM: Richard A. Bradley
Legislative Counsel

You have requested that we comment on the extent of legislative and public access to certain information regarding taxpayers. The information that you seek is the identity of corporate taxpayers against whom assessments have been issued. I gather that the disclosure you seek is not of a confidential legislative oversight character and that your request is essentially that there be a public disclosure of the facts involved.

Your request notes the provisions of AS 43.05.230(1); the section establishes criminal penalties for

a current or former officer, employee, or agent of the state to divulge the amount of income or the particulars set out or disclosed in a report or return made under this title, except

(1) in connection with official investigations or proceedings of the department, whether judicial or administrative, involving taxes due under this title;

* * *

While considering this section, however, note the provisions of sec. 230(e); it provides, in part:

Mike Greany, Director
Legislative Finance Division
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(e) Nothing in this section prohibits the publication of . . . delinquent lists showing the names of taxpayers who have failed to pay their taxes at the time and in the manner provided by law, together with other relevant information which in the opinion of the department may assist in the collection of delinquent taxes.

This latter subsection appears to reflect a present legislative determination that information regarding taxpayers who are delinquent in their responsibilities to the state does not enjoy a privileged status and the Department of Revenue may disclose that information if the department believes that the disclosure will assist in the collection of the taxes.

In my opinion, the department may disclose that information under existing law on the date that the taxes due are delinquent. I agree that an assessment will typically occur before there is any delinquency and thus sec. 230(e) is not wholly responsive to your request; I also agree that a disclosure that remains within the discretion of the Department of Revenue is not a solution to your request.

A solution is to provide that the identity of a taxpayer against whom an assessment has been made is a public record, whether the taxpayer agrees that the amount is due or not and regardless of delinquency.

It should be noted that the timing of the disclosure of the assessment raises valid public policy issues that may be complex considering the different kinds of taxes collected by the state. As the economic and business incidents that become the occasion of a tax become more complex and perhaps more ambiguous, the time at which the events give rise to an assessment may similarly become more ambiguous.

What I consider clear is that the taxpayer has no valid claim for protection from this disclosure under the "privacy amendment" [art. 1, sec. 22 of the Alaska Constitution] or under similar provisions or concepts of the U.S. Constitution. While the Alaska Constitution offers an explicit guarantee of privacy (art. I, sec. 22), unlike the Federal Constitution, the tests for the existence of the right to privacy in a particular context are first, whether the person has exhibited an actual (or subjective) expectation of privacy and, second, whether there is an expectation that

Mike Greany, Director
Legislative Finance Division
Page 3
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society is prepared to recognize that as a reasonable right. Hilbers v. Municipality of Anchorage, 611 P.2d 31 (Alaska 1980). Whether a corporation has a lesser expectation of privacy than an individual in the matters that are the subject of this memorandum or not, it is clear that the assessment of taxation by properly constituted taxing authorities is a responsibility of government that, once done, is not expected to remain private and, in fact, public policy concerns demand that it be done publicly.

The department may, of course, maintain as confidential proprietary information submitted by a taxpayer in appropriate circumstances.

A bill amending sec. 230(e) in the manner suggested is enclosed.

If I may be of further assistance, please advise.

RAB:mkr
M1:141

Enclosure

BILL SHEFFIELD, GOVERNOR

DEPARTMENT OF REVENUE

STATE OFFICE BUILDING
POUGH SA
JUNEAU, ALASKA 99811

February 19, 1986

The Honorable Al Adams
Chairman, House Finance Committee
Alaska State Legislature
P.O. Box V
Juneau, AK 99811

Re: Time Frames From Audit Through Appeal and Estimates for
Resolution of Appealed Assessments

Dear Representative Adams:

The Division of Audit was requested to provide an outline of the period of time required to perform the audit process in a typical oil and gas case and estimates for the resolution of appealed assessments.

TIME FRAMES

Following is the outline of the process from the filing of the return through the completion of the formal hearing proceedings:

Three Year Audit Period

It has been the practice of the Division of Audit to audit every oil and gas return filed under Chapters 20, 21, and 55, with certain exceptions related to revenue materiality. Each return filed under these chapters is initially reviewed when received to determine whether an adjustment is necessary for errors or omissions apparent on the face of the return. The return is then assigned to the lead auditor of the audit team that is responsible for that particular taxpayer. Information pertaining to the return is then data captured at the direction of the audit team for analysis and eventual use for the audit of that and other taxpayers. Generally, the audit team will examine Chapter 21 and 55 returns for the same periods in tandem.

AS 43.05.260(a) prescribes a three year period for the assessment of tax following the filing of the return. The assessment of additional tax will, with only few exceptions, take place at the end of this three year period or later pursuant to an extension of the assessment period under AS

43.05.260(c)(3). This is attributable to the fact that audits must be designed to conclude within this statute of limitations period. Thus, the Division must allocate all resources to those cases that are otherwise approaching the end of the three year period. The audit depth and complexity of the issues, as well as the voluminous books and records involved in these audits, is in large part governed by the three year period. The Division requires the full three years under normal circumstances to perform a standard audit and, regardless, would utilize any otherwise available time to increase the audit scope. Therefore, in all cases the audit scope would increase rather than the audit period decrease.

As indicated previously, the Notice of Assessment will be issued approximately three years from the filing of the return. The taxpayer then has a period of 60 days in which to file a written protest to the assessment action. In many cases, taxpayers may request additional time in which to complete this filing. The case enters an appeal status with the filing of the protest.

One Year Conference Mode

An Appeals Officer is assigned the case upon conclusion of the normal processing function performed by the control unit. This may take about one month. A one year period is then required to conclude the informal conference proceedings with the issuance of the written conference decision. During this one year period, the Appeals Officer will generally correspond and meet with the taxpayer and its representatives. The function of the Appeals Officer is to review the assessment action and to receive, or further develop as the case may be, further facts, information, and argument with relevance to the matters in dispute. The taxpayer is fully afforded the right to present facts and information pertaining to each of the many audit issues and, generally, will require additional time to submit information and documentation requested by the Appeals Officer. The Appeals Officer will attempt to narrow the issues during the conference and, following a full review of all accumulated evidence and argument, will perform technical research as may be necessary to render a decision. The decision is conveyed to the taxpayer in the form of a comprehensive written report addressing each of the issues raised during the conference.

One Year Formal Hearing Mode

The taxpayer then has 30 days in which to appeal the informal conference decision to the formal hearing level of the administrative appeal process. We can generally estimate a one year period in which to complete the closing of the hearing record. It will then take about another six months for the Hearing Officer to render a written decision.

The Honorable Al Adams
February 19, 1986
Page 3

The formal hearing is equivalent to a trial court of original jurisdiction since the record must be presented at this level. Functions the Appeals Officer performs at this level include the preparation and response to motions, legal research, utilization of discovery devices, negotiation, drafting, review and critique of proposed stipulations, verification or reconciliation of factual information, negotiation with opposing counsel, and participation in pre-hearing conferences. Upon conclusion of those matters the actual hearing can be conducted. The Appeals Officer is responsible for the presentation of the audit case and will make opening and closing statements as well as conduct direct and cross examination of witnesses. A legal brief may then be required to be filed before the hearing record can close.

Six Months to Formal Hearing Decision

The Hearing Officer will then take the case under advisement following the closing of the record. The hearing officers project a six month period from the closing of the record to the issuance of the formal hearing decision. The Hearing Officer must consider the evidence presented, the arguments made by both parties, and conduct independent legal research to support the decision to be rendered.

A taxpayer has 30 days from which to appeal the formal hearing decision to Superior Court. The tax must be paid or a bond filed pursuant to the court rules at that point.

Summary

In summary, we are projecting approximately a five and one-half year period from the filing of the tax return to the completion of the administrative processes. This assumes there is no change in the overall appeal considerations nor in the staffing of Appeals Officers and Hearing Officers.

RESOLUTION OF CHAPTER 21 INCOME TAXES APPEALED

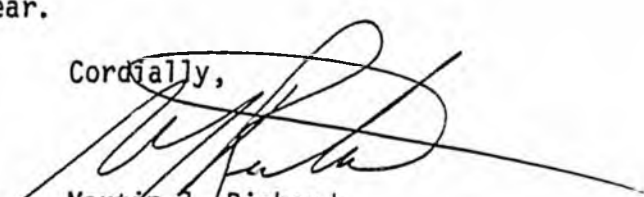
In conjunction with the time frames for finalization of tax disputes, we were asked to provide an estimate showing the time periods in which the assessed oil and gas separate accounting income taxes might be finalized. We are projecting the following:

The Honorable Al Adams
February 19, 1986
Page 4

	<u>TAX</u>
Within One and One-Half Years	1%
Within Two Years	6%
Within Two and One-Half Years	93%
Total	<u>100%</u>

The percentages shown above do not include penalty or interest but are instead intended to reflect only the amount of the tax deficiencies. The penalty and interest figures will follow the underlying tax assessment. Of the total assessed, approximately 72% entered the appeal process in the 1985 calendar year.

Cordially,



Martin J. Richard
Director of Audit

cc: Members of the House Finance Committee

86-45

U.S. v. Helstoski

442 U.S. 477

in conducting official duties." *Post*, at 496. Revealing information as to a legislative act—speaking or debating—to a jury would subject a Member to being "questioned" in a place other than the House or Senate, thereby violating the explicit prohibition of the Speech or Debate Clause. }

As to what restrictions the Clause places on the admission of evidence, our concern is not with the "specificity" of the reference. Instead, our concern is whether there is mention of a legislative act. To effectuate the intent of the Clause, the Court has construed it to protect other "legislative acts" such as utterances in committee hearings and reports. *E. g.*, *Doe v. McMillan*, 412 U. S. 306 (1973). But it is clear from the language of the Clause that protection extends only to an act that has already been performed. A promise to deliver a speech, to vote, or to solicit other votes at some future date is not "speech or debate." Likewise, a *promise* to introduce a bill is not a legislative act. Thus, in light of the strictures of *Johnson* and *Brewster*, the District Court order prohibiting the introduction of evidence "of the performance of a *past* legislative act" was redundant.

The Government argues that the prohibition of the introduction of evidence should not apply in this case because the protections of the Clause have been waived. The Government suggests two sources of waiver: (a) Helstoski's conduct and utterances, and (b) the enactment of 18 U. S. C. § 201 by Congress. The Government argues that Helstoski waived the protection of the Clause by testifying before the grand juries and voluntarily producing documentary evidence of legislative acts. The Government contends that Helstoski's conduct is sufficient to meet whatever standard is required for a waiver of that protection. We cannot agree.

Like the District Court and the Court of Appeals, we perceive no reason to decide whether an individual Member may waive the Speech or Debate Clause's protection against being prosecuted for a legislative act. Assuming that is possible.



U.S. v. Helstoski

2230-1

we hold that waiver can be found only after explicit and unequivocal renunciation of the protection. The ordinary rules for determining the appropriate standard of waiver do not apply in this setting. See generally *Johnson v. Zerbst*, 304 U. S. 458, 464 (1938) ("intentional relinquishment or abandonment of a known right or privilege"); *Garner v. United States*, 424 U. S. 648, 654 n. 9, 657 (1976).

The Speech or Debate Clause was designed neither to assure fair trials nor to avoid coercion. Rather, its purpose was to preserve the constitutional structure of separate, coequal, and independent branches of government. The English and American history of the privilege suggests that any lesser standard would risk intrusion by the Executive and the Judiciary into the sphere of protected legislative activities. The importance of the principle was recognized as early as 1808 in *Coffin v. Coffin*, 4 Mass. 1, 27, where the court said that the purpose of the principle was to secure to every member "*exemption* from prosecution, for every thing said or done by him, as a representative, in the exercise of the functions of that office." (Emphasis added.)

This Court has reiterated the central importance of the Clause for preventing intrusion by Executive and Judiciary into the legislative sphere.

"[I]t is apparent from the history of the clause that the privilege was not born primarily of a desire to avoid private suits . . . but rather to prevent intimidation by the executive and accountability before a possibly hostile judiciary.

"There is little doubt that the instigation of criminal charges against critical or disfavored legislators by the executive in a judicial forum was the chief fear prompting the long struggle for parliamentary privilege in England and in the context of the American system of separation of powers, is the predominate thrust of the Speech

or Debate Clause." *United States v. Johnson*, 383 U. S. at 180-181, 182.

We reaffirmed that principle in *Gravel v. United States*, 408 U. S. 606, 618 (1972), when we noted that the "fundamental purpose" of the Clause was to free "the legislator from executive and judicial oversight that realistically threatens to control his conduct as a legislator."

On the record before us, Helstoski's words and conduct cannot be seen as an explicit and unequivocal waiver of his immunity from prosecution for legislative acts—assuming such a waiver can be made. The exchanges between Helstoski and the various United States Attorneys indeed indicate a willingness to waive the protection of the Fifth Amendment; but the Speech or Debate Clause provides a separate, and distinct, protection which calls for at least as clear and unambiguous an expression of waiver. No such showing appears on this record.

The Government also argues that there has been a sort of institutional waiver by Congress in enacting § 201. According to the Government, § 201 represents a collective decision to enlist the aid of the Executive Branch and the courts in the exercise of Congress' powers under Art. I, § 5, to discipline its Members. This Court has twice declined to decide whether a Congressman could, consistent with the Clause, be prosecuted for a legislative act as such, provided the prosecution were "founded upon a narrowly drawn statute passed by Congress in the exercise of its legislative power to regulate the conduct of its members." *Johnson, supra*, at 185. *United States v. Brewster*, 408 U. S., at 529 n. 18. We see no occasion to resolve that important question. We hold only that § 201 does not amount to a congressional waiver of the protection of the Clause for individual Members.

We recognize that an argument can be made from precedent and history that Congress, as a body, should not be free to strip individual Members of the protection guaranteed by the

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Clause from being "questioned" by the Executive in the courts. The controversy over the Alien and Sedition Acts reminds us how one political party in control of both the Legislative and the Executive Branches sought to use the courts to destroy political opponents.

The Supreme Judicial Court of Massachusetts noted in *Coffin* that "the privilege secured . . . is not so much the privilege of the house as an organized body, as of each individual member composing it, who is entitled to this privilege, *even against the declared will of the house.*" 4 Mass., at 27 (emphasis added). In a similar vein in *Brewster* we stated:

"The immunities of the Speech or Debate Clause were not written into the Constitution simply for the personal or private benefit of Members of Congress, but to protect the integrity of the legislative process by *insuring the independence of individual legislators.*" 408 U. S., at 507 (emphasis added).

See also *id.*, at 524. We perceive no reason to undertake, in this case, consideration of the Clause in terms of separating the Members' rights from the rights of the body.

Assuming, *arguendo*, that the Congress could constitutionally waive the protection of the Clause for individual Members, such waiver could be shown only by an explicit and unequivocal expression. There is no evidence of such a waiver in the language or the legislative history of § 201 or any of its predecessors.³

³ Section 201 was enacted in 1962. Pub. L. 87-349, 76 Stat. 1119. It replaced a section that had remained unchanged since its original enactment in 1862. Ch. 180, 12 Stat. 577. See Rev. Stat. § 1781; 18 U. S. C. § 205 (1953 ed.). The debates on the 1962 Act reveal no discussion of the speech or debate privilege. See, e. g., Cong. Globe, 37th Cong., 2d Sess., 3260 (1862). As explained in the House Report accompanying the 1962 Act, the purpose of the Act was "to render uniform the law describing a bribe and prescribing the intent or purpose which makes its transfer unlawful." H. R. Rep. No. 748, 87th Cong., 1st Sess., 15 (1961). The

We conclude that there was neither individual nor institutional waiver and that the evidentiary barriers erected by the Speech or Debate Clause must stand. Accordingly, the judgment of the Court of Appeals is

Affirmed.

MR. JUSTICE POWELL took no part in the consideration or decision of this case.

MR. JUSTICE STEVENS, with whom MR. JUSTICE STEWART joins, concurring in part and dissenting in part.

The Court holds that *United States v. Brewster*, 408 U. S. 501, and *United States v. Johnson*, 383 U. S. 169, preclude the Government from introducing evidence of a legislative act by a Member of Congress. I agree that those cases do prevent the prosecution from attempting to prove that a legislative act was performed. I do not believe, however, that they require rejection of evidence that merely refers to legislative acts when that evidence is not offered for the purpose of proving the legislative act itself.

In *Johnson*, the Court held that a Member of Congress could not be prosecuted for conspiracy against the United States based on his preparation and delivery of an improperly motivated speech in the House of Representatives. After noting that the attention given to the speech was not merely "an incidental part of the Government's case," but rather was "an intensive judicial inquiry" into the speech's substance and motivation, *id.*, at 176-177, the Court held that the prosecu-

Senate Report expanded the explanation and said that a purpose of the Act was the "substitution of a single comprehensive section of the Criminal Code for a number of existing statutes concerned with bribery. This consolidation would make no significant changes of substance and, more particularly, would not restrict the broad scope of the present bribery statutes as construed by the courts." S. Rep. No. 2213, 87th Cong., 2d Sess., 4 (1962).

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Other states permitting
disclosure to the legislature

LEGISLATURE

Alabama § 40-1-33

California § 19284

Idaho § 63-3077

[Minnesota

§ 290-61 - abstracted info only]

Oregon

§ 314.840 - name + amount of tax of corporations only

Washington § 8232.330

Wisconsin § 71.11 (44)

Alabama
§ 40-1-31

§ 40-1-31. Distribution of revenues collected.

All revenues collected under the provisions of sections 40-12-128, 40-12-310 through 40-12-319, 40-25-1 through 40-25-28 and 40-25-140 through 40-25-147 shall, after deduction of the cost of collection, be deposited in the state treasury to the credit of the Alabama special educational trust fund. All revenues collected under the provisions of sections 40-21-56, 40-21-57, 40-21-58, 40-21-60 and 40-21-61 shall, after deduction of the cost of collection, be distributed in the following manner:

(1) Fifty-eight percent of the balance remaining after deduction of the cost of collection shall be deposited in the special mental health fund to be used for mental health purposes; and

(2) Forty-two percent of the balance remaining after deduction of the cost of collection shall be deposited in the state treasury to the credit of the Alabama special educational trust fund to be used for educational purposes. (Acts 1935, No. 194, p. 256; Code 1940, T. 51, § 910; Acts 1971, No. 1414, p. 2410.)

§ 40-1-32. Alabama special educational trust fund surplus account.

There is hereby set up in the state treasury a fund to be known as the Alabama special educational trust fund surplus account.

Any surplus heretofore accrued in the state treasury to the credit of the Alabama special educational trust fund and which has been transferred to the property tax relief fund is hereby transferred into and shall become a part of the Alabama special educational trust fund surplus account.

Any surplus in the Alabama special educational trust fund on September 30 of each fiscal year, beginning September 30, 1943, remaining after all appropriations now or hereafter payable from the Alabama special educational trust fund have been paid in full, shall be transferred into and become a part of the Alabama special educational trust fund surplus account. (Acts 1943, No. 39, p. 31.)

§ 40-1-33. Confidentiality of returns, statements, etc.

All tax returns, financial statements and information secured by the department of revenue officials or employees thereof for the purpose of arriving at the amount of ad valorem, franchise, income or license tax shall be kept under lock and key by the department of revenue, and any official or employee of the department of revenue who shall divulge the contents or permit the examination thereof except for the purpose of properly administering the tax laws of this state or upon order of the commissioner of the department of revenue and except under the order of the court or for the information of the legislature shall be guilty of a misdemeanor and shall be subject to a fine of not more than \$50.00 and shall thereafter be ineligible to be an employee or agent of the department of revenue; provided, that the provisions of this section shall not apply to returns filed and information secured under laws of this state levying or imposing excise

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Stats

Added Stats 1943 ch 659 § 1, effective June 5, 1945.

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Prior Law: Stats 1935 ch 329 § 33 subd (a) 1st sent p 1122, as amended by Stats 1937 ch 668 § 19 p 1860, Stats 1939 ch 915 § 21 p 2565, Stats 1941 ch 1226 § 21 p 3084.

Collateral References:

Witkin Evidence 2d pp 805, 806.
Cal Jur 2d Income Taxes § 48.

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NOTES OF DECISIONS

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Copies of income tax reports filed with State and federal government, as best evidence procurable, were competent, in grand jury investigation of lobbying and bribery of State legislators. Samish v Superior Court (1938) 28 CA2d 685, 83 P2d 305.

Standard Oil Co. (1957) 49 C2d 509, 319 P2d 621; Vogan v McLaughlin (1959) 172 CA2d 65, 342 P2d 18; Davis v Lucas (1960) 180 CA2d 407, 4 Cal Rptr 479.

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Purpose of this section and § 19282 is to facilitate tax enforcement by encouraging taxpayer to make full and truthful declarations in his return without fear that his statements will be revealed or used for other purposes; such privilege should not be nullified by permitting third parties to obtain information by adopting indirect procedure of demanding copies of the tax returns. Webb v

In action by buyer of motel against sellers for fraud in inducing sale, sellers, not having objected to producing copies of their income tax returns, or to offer of copies in evidence, on ground that copies were privileged or were inadmissible could not raise such questions on appeal and waived right to claim on appeal that copies were inadmissible or privileged, and it was error to admit copies of returns in evidence. Vogan v McLaughlin (1959) 172 CA2d 65, 342 P2d 18.

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§ 19284. Furnishing information to committee of Legislature: Disclosure by committee a misdemeanor

; or
151

Such information may upon request of a committee appointed by either the Assembly or the Senate, or both, be furnished to the committee, but it is a misdemeanor for the committee or any member, clerk, or other officer or employee thereof to disclose in any manner any particulars of the information so furnished except to law enforcement officers for the purpose of aiding the detection or prosecution of crimes committed in violation of this part.

cedure of
Webb v
19 P2d 621;
2d 65, 342
A2d 407, 4

Added Stats 1943 ch 659 § 1, effective June 5, 1945.

Prior Law: Stats 1935 ch 329 § 33 subd (a) 1st sent p 1122, as amended by Stats 1937 ch 668 § 19 p 1860, Stats 1939 ch 915 § 21 p 2565, Stats 1941 ch 1226 § 21 p 3084.

Collateral References:

Cal Jur 2d Income Taxes § 48.

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§ 19285. Inspection by Attorney General or other legal representative of state

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The Attorney General or other legal representatives of the state may inspect the report or return of any taxpayer who brings an action to set aside or review the tax based thereon, or against whom an action or proceeding has been instituted to recover any tax or any penalty imposed by this part. In addition, the Attorney General may inspect any report or return required under this part when required in the enforcement of any public or charitable trust or in compelling

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contained in such returns may be furnished or made accessible to the officers or representatives of the state or county charged with the duty of prosecuting or defending the same, under such rules and regulations as the state tax commission shall prescribe; and all such returns and the statements and correspondence relating thereto may be produced in evidence in any action or proceeding, civil or criminal, directly pertaining to such returns or the tax imposed on the basis of such return.

(b) Any officer, agent, clerk or employee violating any of the provisions of this section shall be guilty of a felony and, upon conviction thereof, be punished by a fine of not less than \$100 nor more than \$5,000, or by imprisonment for not more than five (5) years. Such officer, agent, clerk or employee upon such conviction shall also forfeit his office or employment and shall be incapable of holding any public office in this state for a period of two (2) years thereafter. [1959, ch. 299, § 76, p. 613; am. 1969, ch. 319, § 20, p. 982.]

Compiler's notes. For words "this act" see compiler's notes, § 63-3001. Section 19 of S. L. 1969, ch. 319 is compiled as § 63-3073.

Collateral References. 71 Am. Jur. 2d, State and Local Taxation, § 590.

Sec. to sec. ref. This section is referred to in §§ 14-418, 63-2562, 63-3634.

63-3077. Information furnished to certain officials. — The state tax commission, under such rules as it may prescribe, may permit, notwithstanding the provisions of this act as to secrecy, the commissioner of internal revenue of the United States or his delegate or the proper officer of any state imposing a tax on or according to income or the multistate tax commission or its delegate to inspect the income tax returns of any taxpayer making returns under this act, or may furnish to such officer or his authorized representative an abstract of any income tax return or any matter contained in any affidavit, statement, or certificate made or filed in connection with any return or any tax or credit claimed as an offset against any tax or any information disclosed by the report of any investigation relating to the income or tax of any taxpayer; but such permission shall be granted or information furnished to such officer or his representatives only if the statutes of the United States or such other state, as the case may be, grant substantially similar privileges to the proper officer of this state charged with the administration of this act.

Notwithstanding the provisions of this act as to secrecy, any duly constituted committee of either branch of the state legislature shall have the right to inspect returns upon request. Nothing in this act shall prohibit a taxpayer, or his authorized representative, upon proper identification, from inspecting or copying his own income tax returns. Any taxpayer making a return, whether accrual or cash basis, shall furnish the state tax commission with the figure or figures representing the value of his inventory of stock of goods in trade. In the event the taxpayer shall have more than one place of business, then and in that event the taxpayer shall give the amount of

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INCOME AND EXCISE TAXES

State Commissioner of Taxation does not prevent Commissioner from proceeding against taxpayer on information received from any other source. Id.

re taxpayer's time for appealing from Tax Court's decision that there were deficiencies in his federal income tax return for a year expired after running of the statute of limitations in state's income tax law, assessment therefor barred. Id.

re requisite 90-day period following notification from the Internal Revenue Service had expired prior to the running of the normal year statute of limitations prescribed by section 49, the power to assess the taxpayer pursuant to subsecs. (B) and (C) of this section could be invoked. Op. Atty. Gen., 531-q, Nov. 18,

and determinations, the commissioner may employ tax examiners, as he may deem advisable, he may request the legislative council to audit such returns and conduct such an audit. Upon such request being made, the commissioner may employ tax examiners as he may deem neces-

the commissioner or by the legislative council in reference to the examining of books, records, witnesses, administering of oaths and subpoenas upon the commissioner by this chapter. The commissioner, shall issue a subpoena for the production of books, papers, records, or memoranda and may issue such subpoenas. The commissioner may also employ a board of review, the reports of which of taxpayers, and report on them to the commissioner. Under this chapter shall be punished by imprisonment if subpoena is issued, or in the case of a contempt of a district court of the district in which the same manner as contempt of the district

§ 11; Laws 1983, c. 359, § 23.

which is barred by statute of limitations on January 1, 1983.

Laws 1983, c. 359, removed obsolete references to justice of the peace and magistrate

requested to conduct examinations and such additional help, or purchase such services in the enforcement of this chapter

INCOME AND EXCISE TAXES

§ 290.61

as they may deem necessary. The salaries of all officers and employees provided for in this chapter shall be fixed by the commissioner, where appointed by him, and by the legislative auditor, where appointed by him, subject to the approval of the commissioner of administration.

Amended by Laws 1973, c. 492, § 14.

290.60. Repealed by Laws 1981, c. 178, § 119

Laws 1981, c. 178, § 120 provides in part that sections 1 to 111 and 119 are effective for taxable years beginning after December 31, 1980.

290.61. Publicity of returns, information

It shall be unlawful for the commissioner or any other public official or employee to divulge or otherwise make known in any manner any particulars set forth or disclosed in any report or return required by this chapter, or any information concerning the taxpayer's affairs acquired from his or its records, officers, or employees while examining or auditing any taxpayer's liability for taxes imposed hereunder, except in connection with a proceeding involving taxes due under this chapter from the taxpayer making such return or to comply with the provisions of sections 290.612 and 302A.821. The commissioner may furnish a copy of any taxpayer's return to any official of the United States or of any state having duties to perform in respect to the assessment or collection of any tax imposed upon or measured by income, if such taxpayer is required by the laws of the United States or of such state to make a return therein. The commissioner may disclose information from withholding tax returns received from the taxpayer to the Minnesota department of economic security for purposes of auditing unemployment tax. Prior to the release of any information to any official of the United States or any other state or the department of economic security under the provisions of this section, the person to whom the information is to be released shall sign an agreement which provides that he will protect the confidentiality of the returns and information revealed thereby to the extent that it is protected under the laws of the state of Minnesota. The commissioner and all other public officials and employees shall keep and maintain the same secrecy in respect to any information furnished by any department, commission, or official of the United States or of any other state in respect to the income of any person as is required by this section in respect to information concerning the affairs of taxpayers under this chapter. Nothing herein contained shall be construed to prohibit the commissioner from publishing statistics so classified as not to disclose the identity of particular returns or

reports and the items thereof. Upon request of a majority of the members of the senate tax committee or of the house tax committee or the tax study commission, the commissioner shall furnish abstracted financial information to those committees for research purposes from returns or reports filed pursuant to this chapter, provided that he shall not disclose the name, address, social security number, business identification number or any other item of information associated with any return or report which the commissioner believes is likely to identify the taxpayer. The commissioner shall not furnish the actual return, or a portion thereof, or a reproduction or copy of any return or portion thereof. "Abstracted financial information" means only the dollar amounts set forth on each line on the form including the filing status.

Any person violating the provisions of this section shall be guilty of a gross misdemeanor.

In order to locate the named payee on state warrants issued pursuant to this chapter or chapter 290A and undeliverable by the United States postal service, the commissioner may publish in any English language newspaper of general circulation in this state a list of the name and last known address of the payee as shown on the reports or returns filed with the commissioner. The commissioner may exclude the names of payees whose refunds are in an amount which is less than a minimal amount to be determined by the

officers or employes, or any person who has acquired information pursuant to ORS 314.840 (2) or any other provision of state law to divulge or make known the amount of income or any particulars set forth or disclosed in any report or return except where the taxpayer's liability for income tax is to be adjudicated by the court from which such process issues. As used in this section, "officer," "employee" or "person" includes an authorized representative of the officer, employe or person, or any former officer, employe or person, or an authorized representative of such former officer, employe or person. (1957 c.632 §34 (enacted in lieu of 316.740 and 317.535); 1971 c.682 §1; 1975 c.789 §13; 1979 c.690 §1)

314.840 Persons to whom information may be furnished. (1) The department may:

(a) Furnish any taxpayer or authorized representative, upon request of the taxpayer or representative, with a copy of the taxpayer's income tax return filed with the department for any year, or with a copy of any report filed by the taxpayer in connection with the return.

(b) Publish lists of taxpayers who are entitled to unclaimed tax refunds.

(c) Publish statistics so classified as to prevent the identification of income or any particulars contained in any report or return.

(2) The department also may disclose and give access to information described in ORS 314.835 to:

(a) The Governor of the State of Oregon or the authorized representative of the Governor:

(A) With respect to an individual who is designated as being under consideration for appointment or reappointment to an office or for employment in the office of the Governor. The information disclosed shall be confined to whether the individual:

(i) Has filed returns with respect to the taxes imposed by ORS chapter 316 for those of not more than the three immediately preceding years for which the individual was required to file an Oregon individual income tax return.

(ii) Has failed to pay any tax within 30 days from the date of mailing of a deficiency notice or otherwise respond to a deficiency notice within 30 days of its mailing.

(iii) Has been assessed any penalty under the Oregon personal income tax laws and the nature of the penalty.

(iv) Has been or is under investigation for possible criminal offenses under the Oregon personal income tax laws. Information disclosed pursuant to this paragraph shall be used only for

the purpose of making the appointment, reappointment or decision to employ or not to employ the individual in the office of the Governor.

(B) For use by an officer or employe of the Executive Department duly authorized or employed to prepare revenue estimates, or a person contracting with the Executive Department to prepare revenue estimates, in the preparation of revenue estimates required for the Governor's budget under ORS 291.202 to 291.226, or required for submission to the Emergency Board.

or if the Legislative Assembly is in session, to the Joint Committee on Ways and Means, and to the Legislative Revenue Officer under ORS 291.342 to 291.348. The information disclosed or to which access is given under this subparagraph shall be confined to the identity of a corporate taxpayer, the amount of the corporate tax liability of the corporate taxpayer and the amount of the payments made by the corporation to the Department of Revenue under the corporate excise and income tax laws of this state. Any officer, employe or person furnished or granted access to information under this subparagraph shall not remove the information from the premises of the Department of Revenue.

(b) The Commissioner of Internal Revenue or authorized representative, for tax purposes only.

(c) The proper officer of any state or the District of Columbia, or their authorized representatives, for tax purposes only, if such state or district has a provision of law which meets the requirements of any applicable provision of the Internal Revenue Code as to confidentiality.

(d) The Multistate Tax Commission or its authorized representatives, for tax purposes only. However, the Multistate Tax Commission may make such information available to the Commissioner of Internal Revenue or the proper officer of any state or the District of Columbia, or their authorized representatives, for tax purposes only, if the state or district has a provision of law which meets the requirements of any applicable provision of the Internal Revenue Code as to confidentiality.

(e) The Attorney General, assistants and employes in the Department of Justice, or other legal representative of the State of Oregon, to the extent the department deems disclosure or access necessary for the performance of the duties of advising or representing the department pursuant to ORS 180.010 to 180.240 and the tax laws of this state.

(f) Employes of the State of Oregon, other than of the Department of Revenue or Department of Justice, to the extent the department

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82.32.220

EXCISE TAXES

1983 Amendment. Rewrote the first paragraph

Effective dates—Laws 1983, 1st Ex. Sess., ch. 55; See Historical Note following § 82.08.010.

82.32.230. Agent of the department of revenue may execute

In the discretion of the department of revenue, an order of execution of like terms, force, and effect may be issued and directed to any agent of the department authorized to collect taxes, and in the execution thereof such agent shall have all the powers conferred by law upon sheriffs, but shall not be entitled to any fee or compensation in excess of the actual expenses paid in the performance of such duty, which shall be added to the amount of the warrant.

Amended by Laws 1983, 1st Ex.Sess., ch. 55, § 11, eff. July 1, 1983.

1983 Amendment. Near the beginning, substituted "an order of execution" for "a warrant".

Effective dates—Laws 1983, 1st Ex. Sess., ch. 55; See Historical Note following § 82.08.010.

82.32.235. Notice and order to withhold and deliver property due or owned by taxpayer—Bond—Judgment by default

Notes of Decisions

1. In general

Peters v. Sjolholm (1979) 25 Wash.App. 39, 604 P.2d 527 [main volume] affirmed 95 Wash.2d 871, 631 P.2d 937, appeal dismissed, certiorari denied 102 S.Ct. 1267, 455 U.S. 914, 71 L.Ed.2d 455.

2. Search and seizure

Peters v. Sjolholm (1979) 25 Wash.App. 39, 604 P.2d 527 [main volume] affirmed 95 Wash.2d 871, 631 P.2d 937, appeal dismissed, certiorari denied 102 S.Ct. 1267, 455 U.S. 914, 71 L.Ed.2d 455.

82.32.300. Department of revenue to administer

The administration of this and chapters 82.04 through 82.27 RCW of this title is vested in the department of revenue which shall prescribe forms and rules of procedure for the determination of the taxable status of any person, for the making of returns and for the ascertainment, assessment and collection of taxes and penalties imposed thereunder.

The department of revenue shall make and publish rules and regulations, not inconsistent therewith, necessary to enforce their provisions, which shall have the same force and effect as if specifically included therein, unless declared invalid by the judgment of a court of record not appealed from.

The department may employ such clerks, specialists, and other assistants as are necessary. Salaries and compensation of such employees shall be fixed by the department and shall be charged to the proper appropriation for the department.

The department shall exercise general supervision of the collection of taxes and, in the discharge of such duty, may institute and prosecute such suits or proceedings in the courts as may be necessary and proper.

Amended by Laws 1983, ch. 3, § 222.

1983 Amendment. In the first paragraph, near the beginning of the first sentence, substituted "through 82.27"

Administrative Code References In general, see WAC 458-20-100.

EXCISE TAXES

82.32.330

Notes of Decisions

4. Validity of regulations

Department of revenue rule promulgating "primary purpose test" for determining whether an item is subject to sales tax was invalid insofar as it imper-

missibly imposed a tax on items which actually became ingredients or components of a newly created article. Lone Star Industries, Inc. v. State, Dept. of Revenue (1982) 97 Wash.2d 630, 647 P.2d 1013.

82.32.330. Secrecy enjoined—Exceptions

Except as hereinafter provided it shall be unlawful for the department of revenue or any member, deputy, clerk, agent, employee, or representative thereof or any other person to make known or reveal any facts or information contained in any return filed by any taxpayer or disclosed in any investigation or examination of the taxpayer's books and records made in connection with the administration hereof. The foregoing, however, shall not be construed to prohibit the department of revenue or a member or employee thereof from: (1) Giving such facts or information in evidence in any court action involving tax imposed hereunder or involving a violation of the provisions hereof or involving another state department and the taxpayer; (2) giving such facts and information to the taxpayer or his duly authorized agent; (3) publishing statistics so classified as to prevent the identification of particular returns or reports or items thereof; (4) giving such facts or information, for official purposes only, to the governor or attorney general, or to any state department, agency, board, commission, council, or any committee or subcommittee of the legislature dealing with matters of taxation, revenue, trade, commerce, the control of industry or the professions; (5) permitting its records to be audited and examined by the proper state officer, his agents and employees; (6) giving any such facts or information to the proper officer of the internal revenue service of the United States or to the proper officer of the tax department of any state or city or town or county, for official purposes, but only if the statutes of the United States or of such other state or city or town or county, as the case may be, grants substantially similar privileges to the proper officers of this state; or (7) giving any such facts or information to the Department of Justice or the army or navy departments of the United States, or any authorized representative thereof, for official purposes.

Any person acquiring knowledge of such facts or information in the course of his employment with the department of revenue and any person acquiring knowledge of such facts and information as provided under (1), (5), (6) and (7) above, who reveals or makes known any such facts or information to another not entitled to knowledge of such facts or information under the provisions of this section, shall be punished by a fine of not exceeding one thousand dollars and, if the offender or person guilty of such violation is an officer or employee of the state, he shall forfeit such office or employment and shall be incapable of holding any public office or employment in this state for a period of two years thereafter.

Amended by Laws 1984, ch. 138, § 12, eff. March 7, 1984.

1984 Amendment. Inserted, in subd. (4) of the second sentence of the first paragraph, "agency board, commission,

council," following "any state department".

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INCOME TAXES

71.11

ident of the state, and whether the information is desired for the use or benefit of a nonresident person or firm or a foreign corporation. No copy of any return shall be supplied to any person except as permitted by par. (c).

(c) Subject to regulations of the department, any income tax or gift tax returns, or any schedules, exhibits, writings, or audit reports pertaining to the same, on file with the department of taxation or assessor of incomes shall be open to examination by any of the following persons or the contents thereof divulged or used as provided in the following cases and only to the extent therein authorized; provided that the use of information so obtained is restricted to the discharge of duties imposed upon said persons by law or by the duties of their office, and any of said persons who use or permit the use of any information directly or indirectly so obtained beyond the duties imposed upon them by law or by the duties of their office or by order of a court as set forth in subd. 6 shall be deemed in violation of this subsection:

1. The commissioner of taxation, or any officer, agent or employe of the department of taxation or assessor of incomes;

2. Public officers of this state or its political subdivisions or the authorized agents of such officers when deemed by them necessary in the performance of the duties of their office;

3. Members of any legislative committee or its authorized agents where deemed by them necessary to accomplish the purpose for which the committee was organized;

4. Public officers of the federal government or other state governments or the authorized agents of such officers, where necessary in the administration of the laws of such governments, to the extent that such government accords similar rights of examination or information to officials of this state;

5. The person who filed or submitted such return, or to whom the same relates or by his authorized agent or attorney;

6. Any person examining such return pursuant to a court order duly obtained upon a showing to the court that the information contained in such return is relevant to a pending court action.

(cm) At the time of or within 30 days after a distribution of income tax collections pursuant to s. 71.14(1) the department of taxation may file, in an income tax assessment district office, a statement setting forth only the names, addresses, identification numbers and reported income taxes of persons other than corporations whose reported taxes were included in the total income taxes attributed to a county, town, village or city as used in the calculation of the income tax collections allocated and as so distributed thereto. Upon the filing with such district office of a certified copy of a resolution, adopt-

GOVERNOR

Indiana	§ 6-8.1-7-1
New Hampshire	§ 77-A:16
North Carolina	§ 105-259

Income Tax Bulletins, Extension to File to File Indiana Corporation Income Tax Returns, 4 IR 2593.
Indiana Corporation Income Tax Returns and Recognition of the Federal Extension of Time

6-8.1-6-4. Returns and forms to be certified true. — All returns and forms that a person is required to file under the provisions of law relating to any of the listed taxes must be certified true under penalties of perjury. [IC 6-8.1-6-4, as added by Acts 1980, P.L. 61, § 1.]

Indiana Am. Code. For pertinent administrative rules and regulations, see the Statutory Tables in the tables volume of the Indiana Administrative Code.

**CHAPTER 7
CONFIDENTIALITY**

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| <p>SECTION.
6-8.1-7-1. Disclosure of information in tax report.
6-8.1-7-2. Disclosure of statistical information or results of statistical</p> | <p>SECTION.
6-8.1-7-3. Violations — Penalty.</p> | <p>studies — Information as to whether individual income tax return filed.</p> |
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6-8.1-7-1. Disclosure of information in tax report. — (a) Unless in accordance with a judicial order or as otherwise provided in this chapter, the department, its employees, former employees, counsel, agents, or any other person may not divulge the amount of tax paid by any taxpayer, or any other information disclosed by the reports filed under the provisions of the law relating to any of the listed taxes, including required information derived from a federal return, except to members and employees of the department,

or to the governor, or to the attorney general or any other legal representative of the state in any action in respect to the amount of tax due under the provisions of the law relating to any of the listed taxes, or to any duly authorized officers of the United States, when it is agreed that such information is to be confidential and to be used solely for official purposes.

(b) The information described in subsection (a) may be revealed upon the receipt of a certified request of any designated officer of the state tax department of any other state, district, territory, or possession of the United States when such state, district, territory, or possession permits the exchange of like information with the taxing officials of the state of Indiana and when it is agreed that such information is to be confidential and to be used solely for tax collection purposes.

(c) The information described in subsection (a) relating to a person on public welfare or a person who has made application for public welfare may be revealed to the administrator of the state department of public welfare, and to any county welfare director located in this state, upon receipt of a written request from that administrator or director for such information. The information shall be treated as confidential by the administrator or county welfare director. In addition, the information described in subsection (a) relating to a person who has been designated as an absent parent by the state Title IV-D agency shall be made available to the state Title IV-D agency upon request. The information shall be subject to the information safeguarding provisions of the state and federal Title IV D programs.

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Paragraph I: words "examination" preceding word "and".

withstanding any order, the records of this chapter shall be in the custody of any person engaged in the investigation or examination of the records. The records shall be used for use in any proceeding under this section: and production of a taxpayer's records under this chapter where the facts shown

II. Delivery to a taxpayer or his duly authorized representative of a copy of any return or other paper filed by the taxpayer pursuant to this chapter;

III. Publication of statistics so classified as to prevent the identification of a particular return and the items of the return;

IV. Exchange of information with the United States internal revenue service in accordance with compacts made and provided for such cases;

V. Disclosure in confidence to the governor and council or their agent in the exercise of their general supervisory powers, or to any person authorized to audit the accounts of the commission in pursuance of such audit, or the attorney general or other legal representative of the state in connection with an action or proceeding under this chapter.

HISTORY

Source. 1970, 20:1, eff. July 1, 1970.

77-B: 27 Preference. The taxes and interest imposed by this chapter have preference in any distribution of the assets of the taxpayer, whether in insolvency or otherwise.

HISTORY

Source. 1970, 20:1, eff. July 1, 1970.

77-B: 28 Dissolution of Corporations. No corporation organized under any law of this state may be dissolved until all taxes and interest required to be withheld by said corporation under this chapter have been fully paid. The secretary of state shall not issue a certificate of dissolution, and no decree of dissolution shall be signed in any court without a certificate from the commission that no taxes and interest imposed by this chapter are due and unpaid.

HISTORY

Source. 1970, 20:1, eff. July 1, 1970.

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summoned refuses to obey such summons or to give testimony when summoned, the Secretary may apply to the Superior Court of Wake County for an order requiring such person or persons to comply with the summons of the Secretary, and the failure to comply with such court order shall be punished as for contempt.

In any action, proceeding, or matter of any kind, to which the Secretary of Revenue is a party or in which he may have an interest, all pleadings, legal notices, proofs of claim, warrants for collection, certificates of tax liability, executions, and other legal documents may be signed and verified on behalf of the Secretary by the assistant commissioner or by any director or assistant director of any division of the Department of Revenue or by any other agent or employee of the Department so authorized by the Secretary of Revenue. (1939, c. 158, s. 927; 1943, c. 400, s. 9; 1955, c. 435; 1959, c. 1259, s. 8A; 1973, c. 476, s. 193.)

§ 105-259. Secrecy required of officials; penalty for violation. — With respect to any one of the following persons: (i) the Secretary of Revenue and all other officers or employees, and former officers and employees, of the Department of Revenue; (ii) local tax authorities (as defined in G.S. 105-289(e)) and former local tax authorities; (iii) any other person authorized in this section to receive information concerning any item contained in any report or return, or authorized to inspect any report or return; and (iv) the Commissioner of Insurance and all other officers or employees and former officers and employees of the Department of Insurance with respect to State and federal income tax returns filed with the Commissioner of Insurance by domestic insurance companies; and except in accordance with proper judicial order or as otherwise provided by law, it shall be unlawful for any of said persons to divulge or make known in any manner the amount of income, income tax or other taxes of any taxpayer, or information relating thereto or from which the amount of income, income tax or other taxes or any part thereof might be determined, deduced or estimated, whether the same be set forth or disclosed in or by means of any report or return required to be filed or furnished under this Subchapter, or in or by means of any audit, assessment, application, correspondence, schedule or other document relating to such taxpayer, notwithstanding the provisions of Chapter 132 of the General Statutes or of any other law or laws relating to public records. It shall likewise be unlawful to reveal whether or not any taxpayer has filed a return, and to abstract, compile or furnish to any person, firm or corporation not otherwise entitled to information relating to the amount of income, income tax or other taxes of a taxpayer, any list of names, addresses, social security numbers or other personal information concerning such taxpayer, whether or not such list discloses a taxpayer's income, income tax or other taxes, or any part thereof, except that when an election is made by a husband and wife under G.S. 105-152(e) to file their separate returns on a single form, or in order to determine an exemption allowable under G.S. 105-149(a)(2), any information given to one spouse concerning the income or income tax of the other spouse reported or reportable on such single return or on separate returns shall not be a violation of the provisions of this section.

Nothing in this section shall be construed to prohibit the publication of statistics, so classified as to prevent the identification of particular reports or returns, and the items thereof: the inspection of such reports or returns by the Governor, Attorney General, or their duly authorized representative; or the inspection by a legal representative of the State of the report or return of any taxpayer who shall bring an action to set aside or review the tax based thereon, or against whom an action or proceeding has been instituted to recover any tax or penalty imposed by this Subchapter; nor shall the provisions of this section prohibit the Department of Revenue furnishing information to other

HOUSE COMMITTEE REPORT

(7)

Date referred: 1/20/87

FURTHER REFERRALS: Finance

DATE: 1/30/87

The Judiciary Committee has considered HB 58

"An Act relating to the disclosure of certain state tax assessment information by the Department of Revenue."

RECOMMENDS:

- replace with CS 17358 (Judiciary) the same title
- attached amendment(s) a new title
- do pass
- do not pass
- no recommendation
- individual recommendations
- additional referral to the _____ Committee

ADOPTS: _____ letter of intent

ATTACHES NEW FISCAL NOTE(s):

- fiscal impact
- zero fiscal note
- zero with analysis
- same as previous fiscal note published _____
- same as previous zero fiscal note published _____

SIGNING DO PASS:

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SIGNING OTHER RECOMMENDATIONS:

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[Handwritten signature]

 Chairman's signature

BILL SHEFFIELD, GOVERNOR

DEPARTMENT OF REVENUE

STATE OFFICE BUILDING
POUCH SA
JUNEAU, ALASKA 99811

February 19, 1986

The Honorable Al Adams
Chairman, House Finance Committee
Alaska State Legislature
P.O. Box V
Juneau, AK 99811

Re: Time Frames From Audit Through Appeal and Estimates for
Resolution of Appealed Assessments

Dear Representative Adams:

The Division of Audit was requested to provide an outline of the period of time required to perform the audit process in a typical oil and gas case and estimates for the resolution of appealed assessments.

TIME FRAMES

Following is the outline of the process from the filing of the return through the completion of the formal hearing proceedings:

Three Year Audit Period

It has been the practice of the Division of Audit to audit every oil and gas return filed under Chapters 20, 21, and 55, with certain exceptions related to revenue materiality. Each return filed under these chapters is initially reviewed when received to determine whether an adjustment is necessary for errors or omissions apparent on the face of the return. The return is then assigned to the lead auditor of the audit team that is responsible for that particular taxpayer. Information pertaining to the return is then data captured at the direction of the audit team for analysis and eventual use for the audit of that and other taxpayers. Generally, the audit team will examine Chapter 21 and 55 returns for the same periods in tandem.

AS 43.05.260(a) prescribes a three year period for the assessment of tax following the filing of the return. The assessment of additional tax will, with only few exceptions, take place at the end of this three year period or later pursuant to an extension of the assessment period under AS

43.05.260(c)(3). This is attributable to the fact that audits must be designed to conclude within this statute of limitations period. Thus, the Division must allocate all resources to those cases that are otherwise approaching the end of the three year period. The audit depth and complexity of the issues, as well as the voluminous books and records involved in these audits, is in large part governed by the three year period. The Division requires the full three years under normal circumstances to perform a standard audit and, regardless, would utilize any otherwise available time to increase the audit scope. Therefore, in all cases the audit scope would increase rather than the audit period decrease.

As indicated previously, the Notice of Assessment will be issued approximately three years from the filing of the return. The taxpayer then has a period of 60 days in which to file a written protest to the assessment action. In many cases, taxpayers may request additional time in which to complete this filing. The case enters an appeal status with the filing of the protest.

One Year Conference Mode

An Appeals Officer is assigned the case upon conclusion of the normal processing function performed by the control unit. This may take about one month. A one year period is then required to conclude the informal conference proceedings with the issuance of the written conference decision. During this one year period, the Appeals Officer will generally correspond and meet with the taxpayer and its representatives. The function of the Appeals Officer is to review the assessment action and to receive, or further develop as the case may be, further facts, information, and argument with relevance to the matters in dispute. The taxpayer is fully afforded the right to present facts and information pertaining to each of the many audit issues and, generally, will require additional time to submit information and documentation requested by the Appeals Officer. The Appeals Officer will attempt to narrow the issues during the conference and, following a full review of all accumulated evidence and argument, will perform technical research as may be necessary to render a decision. The decision is conveyed to the taxpayer in the form of a comprehensive written report addressing each of the issues raised during the conference.

One Year Formal Hearing Mode

The taxpayer then has 30 days in which to appeal the informal conference decision to the formal hearing level of the administrative appeal process. We can generally estimate a one year period in which to complete the closing of the hearing record. It will then take about another six months for the Hearing Officer to render a written decision.

The Honorable Al Adams
February 19, 1986
Page 3

The formal hearing is equivalent to a trial court of original jurisdiction since the record must be presented at this level. Functions the Appeals Officer performs at this level include the preparation and response to motions, legal research, utilization of discovery devices, negotiation, drafting, review and critique of proposed stipulations, verification or reconciliation of factual information, negotiation with opposing counsel, and participation in pre-hearing conferences. Upon conclusion of those matters the actual hearing can be conducted. The Appeals Officer is responsible for the presentation of the audit case and will make opening and closing statements as well as conduct direct and cross examination of witnesses. A legal brief may then be required to be filed before the hearing record can close.

Six Months to Formal Hearing Decision

The Hearing Officer will then take the case under advisement following the closing of the record. The hearing officers project a six month period from the closing of the record to the issuance of the formal hearing decision. The Hearing Officer must consider the evidence presented, the arguments made by both parties, and conduct independent legal research to support the decision to be rendered.

A taxpayer has 30 days from which to appeal the formal hearing decision to Superior Court. The tax must be paid or a bond filed pursuant to the court rules at that point.

Summary

In summary, we are projecting approximately a five and one-half year period from the filing of the tax return to the completion of the administrative processes. This assumes there is no change in the overall appeal considerations nor in the staffing of Appeals Officers and Hearing Officers.

RESOLUTION OF CHAPTER 21 INCOME TAXES APPEALED

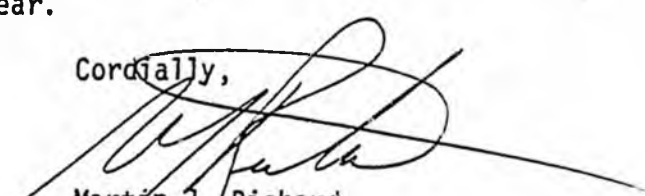
In conjunction with the time frames for finalization of tax disputes, we were asked to provide an estimate showing the time periods in which the assessed oil and gas separate accounting income taxes might be finalized. We are projecting the following:

The Honorable Al Adams
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	<u>TAX</u>
Within One and One-Half Years	1%
Within Two Years	6%
Within Two and One-Half Years	93%
Total	<u>100%</u>

The percentages shown above do not include penalty or interest but are instead intended to reflect only the amount of the tax deficiencies. The penalty and interest figures will follow the underlying tax assessment. Of the total assessed, approximately 72% entered the appeal process in the 1985 calendar year.

Cordially,



Martin J. Richard
Director of Audit

cc: Members of the House Finance Committee

86-45

1/29/87

ALASKA DEPARTMENT OF REVENUE
PROPOSED AMENDMENTS FOR CS HB 58

Amendment No. 1

Page 3, Change section 5 to read:

* Sec. 5. AS 43.05.230(f) is amended to read:

(f) An intentional [WILFUL] violation of the provisions of this section is a class A misdemeanor . . .

Amendment No. 2

Page 4, insert a new subsection (h) to read:

(h) The commissioner may transfer information made confidential under this section to a legislative committee after a written finding by the commissioner that such transfer is in the best interest of the public. The transfer of the confidential information is in the best interest of the public under the following circumstances:

(1) A taxpayer has testified before a legislative committee, either orally or in writing or has otherwise provided information to a committee concerning the administration of a tax under this title and the department has confidential information of that taxpayer which is in direct conflict with the testimony or information offered by the taxpayer; or

(2) A legislative committee is reviewing the administration of a tax imposed under this title and confidential information is necessary to demonstrate taxpayer compliance with the tax under review; or

(3) The legislature has under consideration a bill proposing to add an additional tax or to amend a tax administered by this department and confidential information is required to determine the fiscal impact of the proposed new tax or amendment; or

[(4) The commissioner makes a written determination after a hearing with the taxpayer that the interest of the public in transferring the information to the legislative committee outweighs the interest of the taxpayer in avoiding the transfer of the information.]

Reletter remaining subsections (h) through (k) to (i) through (1).

Amendment No. 3

Page 2, Line 24: insert:

(7) The right of the people to privacy is recognized and shall not be infringed.

Amendment No. 4.

Page 3, Line 1 amend citation to AS 43.05.230(h) and (i).

Amendment No. 5.

Page 3, Line 6: amend citation to AS 43.05.230(h) and (i).

Amendment No. 6

Page 3, Line 13: amend citation to AS 43.05.230(h) and (i).

Amendment No. 7

Page 5, Relettered AS 43.05.230(k): amend citation to (h) and (i)

STATE OF ALASKA
THE LEGISLATURE

POUCH Y - STATE CAPITOL
JUNEAU, ALASKA 99811
907 465 3800

LEGISLATIVE AFFAIRS AGENCY

MEMORANDUM

January 28, 1987

SUBJECT: Constitutional speech and debate issue in
CSHB 58(Jud)

TO: Representative John Sund
Chair, House Judiciary Committee

FROM: Theresa L. Bannister
Legislative Counsel

This memorandum accompanies the draft of the committee substitute that you requested for HB 58. Please be aware that sec. 6 of the draft raises a constitutional question. Proposed subsection (i) added by sec. 6 could be challenged as violating the speech and debate immunity clause appearing in art. II, sec. 6 of the Alaska Constitution. Subsection (i) would subject legislators to liability enforceable by other branches of the government for acts occurring during the exercise of their legislative duties during the session or while going to or returning from the session.

It is not clear whether sec. 6 would be held to be constitutional. There does not appear to be any Alaska case law on this specific issue. In United States v. Helstoski, 442 U.S. 477, 490 (1979), the U.S. Supreme court suggested with regard to the speech and debate immunity provision of the U.S. Constitution that Congress could "enlist the aid of the Executive Branch and the courts" in disciplining its members by a "narrowly drawn statute passed by Congress in the exercise of its legislative power to regulate the conduct of its members". Id. at 492. Although the issue apparently has never arisen in court, the Internal Revenue Service appears to have taken the position that Congress has done just that in an Internal Revenue law, so that members of Congress are not immune from penalties for disclosure. However, since the Alaska Supreme Court has not addressed this specific issue, the outcome of a challenge to sec. 6 of the draft is unknown.

If I may be of further assistance, please advise.

TLB:mkr
m8/055

Enclosure

Can you contract away a constitutional right.

5-0321B
Bannister
1/28/87

Original sponsor: Rules/Legislative
Budget and Audit

1 IN THE HOUSE

BY THE JUDICIARY COMMITTEE

2 CS FOR HOUSE BILL NO. 58 (Judiciary)

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FIFTEENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to confidential tax information of
7 the Department of Revenue; and providing for an
8 effective date."

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

10 * Section 1. LEGISLATIVE FINDINGS AND PURPOSE. (a) The legislature
11 finds that

12 (1) the majority of the state's revenue is derived from taxa-
13 tion;

14 (2) tax revenue enables the state to provide essential services
15 to the citizens of the state to ensure the public health and welfare;

16 (3) the elected representatives of the people of the state must
17 be assured that the state is receiving all of the income to which it is
18 entitled and that the tax laws are operating in the manner intended by the
19 legislature;

20 (4) the legislature must exercise its oversight authority to
21 ensure that tax revenue collection by the Department of Revenue is effi-
22 cient, fair, prompt and in the best interest of the state;

23 (5) there is a legitimate and compelling governmental interest
24 in the legislature having adequate access to tax-related information to
25 allow responsible oversight;

26 (6) without sufficient information, the legislature cannot
27 adequately determine that the state's tax revenue collection functions are
28 properly administered and that tax revenue due the state is promptly re-
29 ceived;

1 (7) tax returns and return information contain confidential
2 information, often regarding sensitive business information;

3 (8) taxpayers have protections against public disclosure of
4 certain tax information;

5 (9) exchange agreements with the Internal Revenue Service re-
6 quire that certain tax information not be publicly disclosed;

7 (10) protection of confidentiality fosters full disclosure by
8 taxpayers to taxing authorities and therefore promotes effective adminis-
9 tration of tax programs; and

10 (11) legislators and legislative employees who improperly dis-
11 close confidential tax information should be subject to the same sanctions
12 imposed against executive branch employees.

13 (b) The purpose of this Act is to ensure that

14 (1) the state is receiving all the tax revenue due the state;

15 (2) oversight of the tax revenue collection function is effec-
16 tively provided;

17 (3) tax revenue due to the state is available to provide for the
18 public health and welfare of the citizens of the state;

19 (4) taxpayers are protected from improper disclosure of tax
20 information;

21 (5) the exchange agreements with the Internal Revenue Service
22 regarding tax information are not jeopardized; and

23 (6) tax programs are administered fairly. *Amend #3*

24 *Proposed* (7) *Sec. 2.* AS 24.10 is amended by adding a new section to article 2 to
25 *Amend*
read:

26 Sec. 24.10.070. CONFIDENTIALITY OF INFORMATION. A present or
27 former employee or agent of the legislature may not disclose tax
28 information contained in a report or return filed under AS 43 with the
29 Department of Revenue and furnished to the person under

1 AS 43.05.230(h).

2 * Sec. 3. AS 24.60.060 is amended by adding a new subsection to read:

3 (b) A person to whom this chapter applies may not disclose tax
4 information contained within a report or a return filed under AS 43
5 with the Department of Revenue and furnished to the person under
6 AS 43.05.230(h).

7 * Sec. 4. AS 24.60 is amended by adding a new section to read:

8 Sec. 24.60.172. SPECIAL PROCEEDINGS BEFORE THE COMMITTEE.

9 Notwithstanding AS 24.60.170, if a complaint before the committee
10 involves an allegation that a person to whom this chapter applies has
11 disclosed tax information contained within a report or return filed
12 under AS 43 with the Department of Revenue and furnished to the person
13 under AS 43.05.230(h) and the taxpayer or a third party whose tax
14 information is alleged to have been improperly disclosed does not
15 agree to the public disclosure of the identity of the taxpayer, the
16 third party, or the tax information,

17 (1) the hearing may not be held in open session;

18 (2) a transcript containing confidential tax information
19 shall be edited to prevent the disclosure of the confidential informa-
20 tion;

21 (3) a decision, if made public, shall be edited to prevent
22 the disclosure of the tax information and to protect the identity of
23 the taxpayer or the third party; and

24 (4) a public statement may not contain information identi-
25 fying the taxpayer, a third party, or the tax information.

26 * Sec. 5. AS 43.05.230(f) is amended to read:

27 (f) An intentional [A WILFUL] violation of the provisions of
28 this section is a class C felony [PUNISHABLE BY A FINE OF NOT MORE
29 THAN \$5,000, OR BY IMPRISONMENT FOR NOT MORE THAN TWO YEARS, OR BY

*Amend #2
parh.*

in addition.

1 BOTH].

2 * Sec. 6. AS 43.05.230 is amended by adding new subsections to read:

3 (h) A legislative committee, after identifying the scope of an
 4 investigation or inquiry relating to matters of taxation and the
 5 adoption by either house of a simple resolution giving the committee
 6 authority to receive confidential tax information, may request the
 7 commissioner of revenue to provide confidential taxpayer returns or
 8 return information; the request by the committee shall be in writing
 9 and may identify, directly or indirectly, a particular taxpayer. On
 10 adoption of the resolution, the commissioner of revenue shall provide
 11 the committee with the requested returns or return information. If
 12 specific returns or return information concerning a particular taxpay-
 13 er are provided to a legislative committee under this subsection, the
 14 commissioner of revenue shall notify the particular taxpayer of the
 15 request and of the delivery to the committee of the information. The
 16 committee may designate legislative employees or agents to inspect
 17 returns and return information. The committee may consider informa-
 18 tion made available under this subsection only in executive session
 19 unless the taxpayer and any third party whose tax information is being
 20 considered consent in writing to a disclosure in open session.

21 (i) The disclosure of information made confidential by this
 22 section by a member or former member of the legislature or by a pre-
 23 sent or former employee or agent of the legislature is a violation of
 24 this section. A member of the legislature and an employee or agent of
 25 the legislature, before receiving or reviewing information provided by
 26 the commissioner under (h) of this section, shall acknowledge, on a
 27 form prepared by the commissioner, that the information is confiden-
 28 tial, and that a disclosure of the information is prohibited by law.

29 (j) The legislative committee and the commissioner of revenue

ad (i)

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shall establish procedures governing the transmittal, receipt, safe-keeping, and use of the confidential information provided by the commissioner under (h) of this section.

(k) This section does not permit the disclosure to the legislature of confidential information provided by the Internal Revenue Service under exchange agreements with the department.

* Sec. 7. This Act takes effect immediately under AS 01.10.070(c).

5-0321N
Bannister
4/16/87

Original sponsor: Rules/Legislative
Budget and Audit

1 IN THE HOUSE

BY THE SENATE SPECIAL COMMITTEE
ON OIL AND GAS

2 SENATE CS FOR CS FOR HOUSE BILL NO. 58 (O&G)

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FIFTEENTH LEGISLATURE - FIRST SESSION

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20 information;

21 (5) the exchange agreements with the Internal Revenue Service
22 regarding tax information are not jeopardized;

23 (6) tax programs are administered fairly; and

24 (7) the right of the people to privacy is recognized and may not
25 be infringed.

26 * Sec. 2. AS 24.10 is amended by adding a new section to article 2 to
27 read:

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