

Superseded 7/1/2014

59-1-403 Confidentiality -- Exceptions -- Penalty -- Application to property tax.

- (1)
- (a) Any of the following may not divulge or make known in any manner any information gained by that person from any return filed with the commission:
 - (i) a tax commissioner;
 - (ii) an agent, clerk, or other officer or employee of the commission; or
 - (iii) a representative, agent, clerk, or other officer or employee of any county, city, or town.
 - (b) An official charged with the custody of a return filed with the commission is not required to produce the return or evidence of anything contained in the return in any action or proceeding in any court, except:
 - (i) in accordance with judicial order;
 - (ii) on behalf of the commission in any action or proceeding under:
 - (A) this title; or
 - (B) other law under which persons are required to file returns with the commission;
 - (iii) on behalf of the commission in any action or proceeding to which the commission is a party; or
 - (iv) on behalf of any party to any action or proceeding under this title if the report or facts shown by the return are directly involved in the action or proceeding.
 - (c) Notwithstanding Subsection (1)(b), a court may require the production of, and may admit in evidence, any portion of a return or of the facts shown by the return, as are specifically pertinent to the action or proceeding.
- (2) This section does not prohibit:
- (a) a person or that person's duly authorized representative from receiving a copy of any return or report filed in connection with that person's own tax;
 - (b) the publication of statistics as long as the statistics are classified to prevent the identification of particular reports or returns; and
 - (c) the inspection by the attorney general or other legal representative of the state of the report or return of any taxpayer:
 - (i) who brings action to set aside or review a tax based on the report or return;
 - (ii) against whom an action or proceeding is contemplated or has been instituted under this title; or
 - (iii) against whom the state has an unsatisfied money judgment.
- (3)
- (a) Notwithstanding Subsection (1) and for purposes of administration, the commission may by rule, made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, provide for a reciprocal exchange of information with:
 - (i) the United States Internal Revenue Service; or
 - (ii) the revenue service of any other state.
 - (b) Notwithstanding Subsection (1) and for all taxes except individual income tax and corporate franchise tax, the commission may by rule, made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, share information gathered from returns and other written statements with the federal government, any other state, any of the political subdivisions of another state, or any political subdivision of this state, except as limited by Sections 59-12-209 and 59-12-210, if the political subdivision, other state, or the federal government grant substantially similar privileges to this state.
 - (c) Notwithstanding Subsection (1) and for all taxes except individual income tax and corporate franchise tax, the commission may by rule, in accordance with Title 63G, Chapter 3, Utah

- Administrative Rulemaking Act, provide for the issuance of information concerning the identity and other information of taxpayers who have failed to file tax returns or to pay any tax due.
- (d) Notwithstanding Subsection (1), the commission shall provide to the director of the Division of Solid and Hazardous Waste, as defined in Section 19-6-102, as requested by the director of the Division of Solid and Hazardous Waste, any records, returns, or other information filed with the commission under Chapter 13, Motor and Special Fuel Tax Act, or Section 19-6-410.5 regarding the environmental assurance program participation fee.
 - (e) Notwithstanding Subsection (1), at the request of any person the commission shall provide that person sales and purchase volume data reported to the commission on a report, return, or other information filed with the commission under:
 - (i) Chapter 13, Part 2, Motor Fuel; or
 - (ii) Chapter 13, Part 4, Aviation Fuel.
 - (f) Notwithstanding Subsection (1), upon request from a tobacco product manufacturer, as defined in Section 59-22-202, the commission shall report to the manufacturer:
 - (i) the quantity of cigarettes, as defined in Section 59-22-202, produced by the manufacturer and reported to the commission for the previous calendar year under Section 59-14-407; and
 - (ii) the quantity of cigarettes, as defined in Section 59-22-202, produced by the manufacturer for which a tax refund was granted during the previous calendar year under Section 59-14-401 and reported to the commission under Subsection 59-14-401(1)(a)(v).
 - (g) Notwithstanding Subsection (1), the commission shall notify manufacturers, distributors, wholesalers, and retail dealers of a tobacco product manufacturer that is prohibited from selling cigarettes to consumers within the state under Subsection 59-14-210(2).
 - (h) Notwithstanding Subsection (1), the commission may:
 - (i) provide to the Division of Consumer Protection within the Department of Commerce and the attorney general data:
 - (A) reported to the commission under Section 59-14-212; or
 - (B) related to a violation under Section 59-14-211; and
 - (ii) upon request, provide to any person data reported to the commission under Subsections 59-14-212(1)(a) through (c) and Subsection 59-14-212(1)(g).
 - (i) Notwithstanding Subsection (1), the commission shall, at the request of a committee of the Legislature, the Office of the Legislative Fiscal Analyst, or the Governor's Office of Management and Budget, provide to the committee or office the total amount of revenues collected by the commission under Chapter 24, Radioactive Waste Facility Tax Act, for the time period specified by the committee or office.
 - (j) Notwithstanding Subsection (1), the commission shall make the directory required by Section 59-14-603 available for public inspection.
 - (k) Notwithstanding Subsection (1), the commission may share information with federal, state, or local agencies as provided in Subsection 59-14-606(3).
 - (l)
 - (i) Notwithstanding Subsection (1), the commission shall provide the Office of Recovery Services within the Department of Human Services any relevant information obtained from a return filed under Chapter 10, Individual Income Tax Act, regarding a taxpayer who has become obligated to the Office of Recovery Services.
 - (ii) The information described in Subsection (3)(l)(i) may be provided by the Office of Recovery Services to any other state's child support collection agency involved in enforcing that support obligation.
 - (m)

- (i) Notwithstanding Subsection (1), upon request from the state court administrator, the commission shall provide to the state court administrator, the name, address, telephone number, county of residence, and Social Security number on resident returns filed under Chapter 10, Individual Income Tax Act.
- (ii) The state court administrator may use the information described in Subsection (3)(m)(i) only as a source list for the master jury list described in Section 78B-1-106.
- (n) Notwithstanding Subsection (1), the commission shall at the request of a committee, commission, or task force of the Legislature provide to the committee, commission, or task force of the Legislature any information relating to a tax imposed under Chapter 9, Taxation of Admitted Insurers, relating to the study required by Section 59-9-101.
- (o)
 - (i) As used in this Subsection (3)(o), "office" means the:
 - (A) Office of the Legislative Fiscal Analyst; or
 - (B) Office of Legislative Research and General Counsel.
 - (ii) Notwithstanding Subsection (1) and except as provided in Subsection (3)(o)(iii), the commission shall at the request of an office provide to the office all information:
 - (A) gained by the commission; and
 - (B) required to be attached to or included in returns filed with the commission.
 - (iii)
 - (A) An office may not request and the commission may not provide to an office a person's:
 - (I) address;
 - (II) name;
 - (III) Social Security number; or
 - (IV) taxpayer identification number.
 - (B) The commission shall in all instances protect the privacy of a person as required by Subsection (3)(o)(iii)(A).
 - (iv) An office may provide information received from the commission in accordance with this Subsection (3)(o) only:
 - (A) as:
 - (I) a fiscal estimate;
 - (II) fiscal note information; or
 - (III) statistical information; and
 - (B) if the information is classified to prevent the identification of a particular return.
 - (v)
 - (A) A person may not request information from an office under Title 63G, Chapter 2, Government Records Access and Management Act, or this section, if that office received the information from the commission in accordance with this Subsection (3)(o).
 - (B) An office may not provide to a person that requests information in accordance with Subsection (3)(o)(v)(A) any information other than the information the office provides in accordance with Subsection (3)(o)(iv).
- (p) Notwithstanding Subsection (1), the commission may provide to the governing board of the agreement or a taxing official of another state, the District of Columbia, the United States, or a territory of the United States:
 - (i) the following relating to an agreement sales and use tax:
 - (A) information contained in a return filed with the commission;
 - (B) information contained in a report filed with the commission;
 - (C) a schedule related to Subsection (3)(p)(i)(A) or (B); or
 - (D) a document filed with the commission; or

- (ii) a report of an audit or investigation made with respect to an agreement sales and use tax.
 - (q) Notwithstanding Subsection (1), the commission may provide information concerning a taxpayer's state income tax return or state income tax withholding information to the Driver License Division if the Driver License Division:
 - (i) requests the information; and
 - (ii) provides the commission with a signed release form from the taxpayer allowing the Driver License Division access to the information.
 - (r) Notwithstanding Subsection (1), the commission shall provide to the Utah 911 Committee the information requested by the Utah 911 Committee under Subsection 53-10-602(3).
 - (s) Notwithstanding Subsection (1), the commission shall provide to the Utah Educational Savings Plan information related to a resident or nonresident individual's contribution to a Utah Educational Savings Plan account as designated on the resident or nonresident's individual income tax return as provided under Section 59-10-1313.
 - (t) Notwithstanding Subsection (1), for the purpose of verifying eligibility under Sections 26-18-2.5 and 26-40-105, the commission shall provide an eligibility worker with the Department of Health or its designee with the adjusted gross income of an individual if:
 - (i) an eligibility worker with the Department of Health or its designee requests the information from the commission; and
 - (ii) the eligibility worker has complied with the identity verification and consent provisions of Sections 26-18-2.5 and 26-40-105.
 - (u) Notwithstanding Subsection (1), the commission may provide to a county, as determined by the commission, information declared on an individual income tax return in accordance with Section 59-10-103.1 that relates to eligibility to claim a residential exemption authorized under Section 59-2-103.
- (4)
- (a) Each report and return shall be preserved for at least three years.
 - (b) After the three-year period provided in Subsection (4)(a) the commission may destroy a report or return.
- (5)
- (a) Any person who violates this section is guilty of a class A misdemeanor.
 - (b) If the person described in Subsection (5)(a) is an officer or employee of the state, the person shall be dismissed from office and be disqualified from holding public office in this state for a period of five years thereafter.
 - (c) Notwithstanding Subsection (5)(a) or (b), an office that requests information in accordance with Subsection (3)(o)(iii) or a person that requests information in accordance with Subsection (3)(o)(v):
 - (i) is not guilty of a class A misdemeanor; and
 - (ii) is not subject to:
 - (A) dismissal from office in accordance with Subsection (5)(b); or
 - (B) disqualification from holding public office in accordance with Subsection (5)(b).
- (6) Except as provided in Section 59-1-404, this part does not apply to the property tax.