

**59-11-114 Confidentiality of information.**

- (1) The confidentiality of returns and other information filed with the commission shall be governed by Section 59-1-403, except that, by rule, the commission may authorize the return of an estate to be open to inspection by or disclosure to:
  - (a) the personal representative of the estate;
  - (b) any heir at law, next of kin, or beneficiary under the will of the decedent, but only if the commission finds that this heir at law, next of kin, or beneficiary has a material interest which will be affected by information contained in the return; or
  - (c) the attorney for the estate or its personal representative or the attorney-in-fact duly authorized in writing by any of the persons described in Subsection (1)(a) or (b).
- (2) Reports and returns shall be preserved as provided in Section 59-1-403.
- (3) Any person who violates Subsection (1) is subject to the penalty provided in Section 59-1-403.

Amended by Chapter 324, 2010 General Session