

S.B. 3002

ACCESS TO INFORMATION GAINED BY THE STATE TAX COMMISSION FROM A RETURN

SENATE FLOOR AMENDMENTS

AMENDMENT 1

MAY 24, 2006 12:41 PM

Senator **Curtis S. Bramble** proposes the following amendments:

1. *Page 1, Line 10 through Page 2, Line 40:*

10 This bill amends the Revenue and Taxation title to allow { ~~the Governor's Office of~~
11 ~~Planning and Budget,~~} the Office of the Legislative Fiscal Analyst {~~,~~} and the Office of
12 Legislative Research and General Counsel to receive under certain circumstances
13 information gained by the State Tax Commission {~~from~~} that is required to be attached to or included
in a return filed with the State Tax
14 Commission.

15 Highlighted Provisions:

16 This bill:

- 17 ▶ defines terms;
- 18 ▶ allows the following offices to receive under certain circumstances information
19 gained by the State Tax Commission {~~from~~} that is required to be attached to or included in a
return filed with the State Tax

20 Commission:

- 21 {~~the Governor's Office of Planning and Budget,~~}
- 22 • the Office of the Legislative Fiscal Analyst; and
- 23 • the Office of Legislative Research and General Counsel;
- 24 ▶ provides that the State Tax Commission may not disclose a person's:
 - 25 • address;
 - 26 • name;
 - 27 • Social Security number; or
 - 28 • taxpayer identification number;
- 29 ▶ limits the ability of an office to provide information:
 - 30 • gained by the State Tax Commission {~~from~~} that is required to be attached to or
included in a return filed with the State Tax

31 Commission; and

- 32 • that the office receives from the State Tax Commission;
- 33 ▶ addresses the circumstances under which a person may request from an office
34 information:
 - 35 • gained by the State Tax Commission {~~from~~} that is required to be attached to or
included in a return filed with the State Tax

36 Commission; and
37 • that the office receives from the State Tax Commission;
38 ▶ provides that penalty provisions do not apply to a person that requests information
39 from an office; and
40 ▶ makes technical changes.

2. *Page 6, Lines 160 through 167:*

160 (q) (i) As used in this Subsection (3)(q), "office" means the:
161 { ~~(A) Governor's Office of Planning and Budget;~~ }
162 { ~~(B)~~ } (A) Office of the Legislative Fiscal Analyst; or

163 { ~~(C)~~ } (B) Office of Legislative Research and General Counsel.

164 (ii) Notwithstanding Subsection (1) and except as provided in Subsection (3)(q)(iii),
165 the commission shall at the request of an office provide to the office information :
166 (A) gained by the
commission { ~~from~~ } ; and
167 (B) required to be attached to or included in a return filed with the commission.

167 (iii) The commission may not provide to an office a person's: