

31A-40-104 Confidentiality -- Cooperation with other agencies.

- (1) Notwithstanding Title 63G, Chapter 2, Government Records Access and Management Act, and except as provided in Subsection (2), (3), or (4), the commissioner or department may not disclose information obtained from a professional employer organization under this chapter.
- (2) The commissioner or department may disclose information on an aggregate basis that does not identify an individual professional employer organization or client.
- (3) The commissioner or department may disclose information obtained from a professional employer organization under this chapter to a government entity if the government entity requires the information to perform the government entity's duties.
- (4)
 - (a) The commissioner shall coordinate the commissioner's administration of this chapter and share information with:
 - (i) the Department of Workforce Services;
 - (ii) the Labor Commission; and
 - (iii) the State Tax Commission.
 - (b) An agency listed in Subsection (4)(a) shall treat the information obtained under this section as confidential unless disclosure of the information is required in accordance with:
 - (i) this title; or
 - (ii) Title 63G, Chapter 2, Government Records Access and Management Act.

Enacted by Chapter 318, 2008 General Session