

59-1-1102 Disclosure of tax information -- Confidentiality.

- (1)
- (a) Notwithstanding Section 59-1-403, the commission may disclose the tax due, the name of the taxpayer, and the taxpayer's address and phone number when any tax is referred to a private collector under Section 59-1-1101.
 - (b) This disclosure may not be made if it would be in violation of Section 6103 of the Internal Revenue Code.
- (2) Any private collector is subject to the confidentiality requirements and penalty provisions provided in Section 59-1-403 with regard to these records.

Enacted by Chapter 165, 1994 General Session