

Effective 2/20/2018

Superseded 5/5/2021

59-1-403.1 Disclosure of return information.

- (1) As used in this section:
 - (a) "Office" means:
 - (i) the Office of the Legislative Fiscal Analyst, established in Section 36-12-13;
 - (ii) the Office of Legislative Research and General Counsel, established in Section 36-12-12; or
 - (iii) the Governor's Office of Management and Budget, created in Section 63J-4-201.
 - (b)
 - (i) "Return information" means information gained by the commission that is required to be attached to or included in a return filed with the commission.
 - (ii) "Return information" does not include information that the commission is prohibited from disclosing by federal law, federal regulation, or federal publication.
- (2)
 - (a) Notwithstanding Subsection 59-1-403(1), the commission, at the request of an office, shall provide to the office all return information with the items described in Subsection (2)(b) removed.
 - (b) For purposes of a request for return information made under Subsection (2)(a), the commission shall redact or remove any name, address, social security number, or taxpayer identification number.
- (3)
 - (a) An office may disclose return information received from the commission in accordance with this section only:
 - (i)
 - (A) as a fiscal estimate, fiscal note information, or statistical information; and
 - (B) in a manner that reasonably protects the identification of a particular taxpayer; or
 - (ii) to another office.
 - (b) A person may not request return information, other than the return information that the office discloses in accordance with Subsection (3)(a), from an office under Title 63G, Chapter 2, Government Records Access and Management Act, or this section, if that office received the return information from the commission in accordance with this section.
 - (c) An office may not disclose to a person that requests return information any return information other than the return information that the office discloses in accordance with Subsection (3)(a).
- (4) Any individual who violates Subsection (3)(a):
 - (a) is guilty of a class A misdemeanor; and
 - (b) shall be:
 - (i) dismissed from office; and
 - (ii) disqualified from holding public office in this state for a period of five years after dismissal.
- (5)
 - (a) An office and the commission may enter into an agreement specifying the procedures for accessing, storing, and destroying return information requested in accordance with this section.
 - (b) An office's access to return information is governed by this section, and except as provided in Subsection (5)(a), may not be limited by any agreement.