

59-12-210 Commission to provide data to counties.

- (1)
- (a) The commission shall provide to each county the sales and use tax collection data necessary to verify that sales and use tax revenues collected by the commission are distributed to each county, city, and town in accordance with Sections 59-12-211 through 59-12-215.
 - (b) The data described in Subsection (1)(a) shall include the commission's reports of seller sales, sales and use tax distribution reports, and a breakdown of local revenues.
- (2)
- (a) In addition to the access to information provided in Subsection (1) and Section 59-12-109, the commission shall provide a county, city, or town with copies of returns and other information required by this chapter relating to a tax under this chapter.
 - (b) The information described in Subsection (2)(a) is available only in official matters and must be requested in writing by the chief executive officer or the chief executive officer's designee.
 - (c) The request described in Subsection (2)(b) shall specifically indicate the information being sought and how the information will be used.
 - (d) Information received pursuant to the request described in Subsection (2)(b) shall be:
 - (i) classified as private or protected under Section 63G-2-302 or 63G-2-305; and
 - (ii) subject to the confidentiality provisions of Section 59-1-403.

Amended by Chapter 240, 2009 General Session