

Fifty-seventh
Legislative Assembly
of North Dakota

ENGROSSED SENATE BILL NO. 2063

Introduced by

Finance and Taxation Committee

(At the request of the Tax Commissioner)

1 A BILL for an Act to amend and reenact section 57-39.2-23 of the North Dakota Century Code,
2 relating to confidentiality of sales and use tax information.

3 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

4 **SECTION 1. AMENDMENT.** Section 57-39.2-23 of the North Dakota Century Code is
5 amended and reenacted as follows:

6 **57-39.2-23. Information deemed confidential - Certain releases of information**
7 **authorized.** Except as provided by law:

8 1. ~~it is unlawful for the~~ The commissioner or ~~any a~~ a person having an administrative
9 duty under this chapter ~~to~~ may not divulge or ~~to~~ make known in any manner
10 whatever the business affairs, operations, or information obtained by an
11 investigation of any person, corporation, or limited liability company in the
12 discharge of official duty, or the amount or sources of income, profits, losses,
13 expenditures, or any particulars ~~thereof~~ set forth or disclosed in any return, or ~~to~~
14 permit any return or copy ~~thereof~~ or any book containing any abstract of particulars
15 ~~thereof~~ to be seen or examined by any person.

16 2. The commissioner may authorize examination of those returns by other state
17 officers and at the commissioner's discretion furnish to the tax officials of other
18 states, the multistate tax commission, and the United States any information
19 contained in the tax returns and reports and related schedules and documents filed
20 under this chapter, and in the related report of an audit or investigation ~~made with~~
21 ~~respect thereto~~, if the information is furnished solely for tax purposes. The
22 multistate tax commission may make the information available to the tax officials of
23 any other state and the United States for tax purposes.

- 1 3. The commissioner may furnish to the workers compensation bureau, ~~the~~ job
2 insurance division of job service North Dakota, and ~~the~~ secretary of state, upon
3 request of the respective agency, a list or lists of holders of permits issued under
4 this chapter or chapter 57-40.2, together with the addresses and tax department
5 file identification numbers of those permitholders. The agency may use the list or
6 lists only for the purpose of administering the duties of the agency.
- 7 4. The commissioner may furnish to ~~any~~ a state agency or ~~to a~~ private entity a list of
8 names and addresses of holders of permits issued ~~pursuant to~~ under this chapter
9 or chapter 57-40.2 for the purpose of jointly publishing or distributing publications
10 or other information ~~pursuant to~~ under section 54-06-04.3. Any information ~~so~~
11 provided may only be used for the purpose of jointly publishing or distributing
12 publications or other information as provided in section 54-06-04.3.
- 13 5. The commissioner may make information pertaining to city lodging taxes, city
14 lodging and restaurant taxes, or city or county sales and use taxes, contained in
15 tax returns, reports, related schedules and documents, and reports of an audit or
16 investigation available for inspection at the commissioner's office upon request to
17 no more than two duly elected or appointed members of the governing body of a
18 city or county for which collection and administration of the tax is required by
19 statute or a tax collection agreement administered under section 57-01-02.1. The
20 governing body of the city or county or its members may not divulge or make
21 known in any manner the business affairs, operations, or other information
22 acquired from the commissioner under this subsection concerning any person,
23 corporation, limited liability company, or other entity unless the disclosure is by
24 judicial order and for tax administration purposes only.
- 25 6. The commissioner or any person having an administrative duty under this chapter
26 may announce that a permit has been revoked.