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Sixty-first
Legislative Assembly
of North Dakota

Introduced by

Finance and Taxation Committee

(At the request of the Office of State Tax Commissioner)

1 A BILL for an Act to amend and reenact subsection 5 of section 57-38-57 of the North Dakota
2 Century Code, relating to use of information for income tax compliance purposes.

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

4 **SECTION 1. AMENDMENT.** Subsection 5 of section 57-38-57 of the North Dakota
5 Century Code is amended and reenacted as follows:

6 5. Notwithstanding any other provision of law relating to confidentiality of information
7 contained on returns, the tax commissioner may use information for income and
8 withholding tax compliance purposes contained on any federal form W-2, federal
9 form 1099, or a return filed under section 57-38-07 or 57-38-42, or a return filed by
10 a subchapter S corporation under section 57-38-32.