Sixty-fourth Legislative Assembly of North Dakota

HOUSE BILL NO. 1060

Introduced by

Legislative Management

(Taxation Committee)

- 1 A BILL for an Act to create and enact a new subsection to section 52-01-03 and a new
- 2 subsection to section 57-38-57 of the North Dakota Century Code, relating to disclosure of
- 3 certain information in possession of job service North Dakota or the tax commissioner to the
- 4 department of commerce and restricting the use and disclosure of that information by the
- 5 department of commerce.

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6 BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. A new subsection to section 52-01-03 of the North Dakota Century Code is
created and enacted as follows:

Job service North Dakota may enter an interagency agreement with the department of commerce for the sharing of information obtained pursuant to the administration of the unemployment insurance program, limited to wage and employment number records of employers identified by the department of commerce as having received North Dakota state economic development assistance. Information provided by job service North Dakota under an agreement may be used only for purposes of evaluation by the department of commerce of the compliance with statutory or contractual performance standards established for employers who received North Dakota state economic development assistance. Information received by the department of commerce under this subsection shall remain confidential and may not be divulged except in an aggregate format that does not permit the identification of information of any individual or employer. Any information furnished pursuant to this subsection or pursuant to interagency agreements authorized by this subsection is to be used for governmental purposes.

SECTION 2. A new subsection to section 57-38-57 of the North Dakota Century Code is created and enacted as follows:

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1	The tax commissioner may provide the department of commerce information obtained
2	in the administration of the income tax under this chapter. A request by the department
3	of commerce for information must be in writing and must be limited to information
4	necessary to evaluate the degree of success and compliance with statutory or
5	contractual performance standards established for employers who received North
6	Dakota state economic development assistance. A request under this subsection does
7	not require the tax commissioner to compile or create a record, including compiling or
8	creating a record from electronically stored information, which does not exist.
9	Information received by the department of commerce under this subsection may not
10	be divulged by the department of commerce except in an aggregate format that does
11	not permit taxpayer identification and any information contained in the returns or
12	reports filed by a taxpayer.