Fifty-seventh Legislative Assembly of North Dakota

## SENATE BILL NO. 2064

Introduced by

4

Finance and Taxation Committee

(At the request of the State Tax Commissioner)

- 1 A BILL for an Act to create and enact a new section to chapter 57-01 of the North Dakota
- 2 Century Code, relating to the disclosure of information by the state tax commissioner.

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

- **SECTION 1.** A new section to chapter 57-01 of the North Dakota Century Code is created and enacted as follows:
- 5 created and enacted as follows:
  6 **Disclosure of name and address by state tax commissioner.** Notwithstanding the
  7 secrecy and confidential information provisions of this title, for the purpose of properly
  8 administering the tax laws of this state, name and address information filed on returns by or on
  9 behalf of a person with the tax commissioner pursuant to a tax law of this state, obtained by the
- 10 tax commissioner pursuant to that tax law, or furnished to the tax commissioner under section
- 11 6103 of the Internal Revenue Code [26 U.S.C. 6103] may be provided by the tax commissioner
- 12 to the United States postal service or a national change-of-address vendor authorized by the
- 13 United States postal service, for the sole purpose of obtaining proper and correct address
- 14 information on that person.