

Introduced by

Representatives Brandenburg, Boe, Nicholas, Weisz

Senators Erbele, Klein

1 A BILL for an Act to amend and reenact section 57-05-11 of the North Dakota Century Code,
2 relating to confidentiality of information relating to assessment of railroad property.

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

4 **SECTION 1. AMENDMENT.** Section 57-05-11 of the North Dakota Century Code is
5 amended and reenacted as follows:

6 **57-05-11. Information deemed confidential.** It is unlawful for the commissioner, or
7 any person having an administrative duty under this chapter, to divulge or to make known in
8 any manner the business affairs, operations, or information obtained by an investigation of
9 records and equipment of any person or corporation visited or examined in the discharge of
10 official duty, or the amount or sources of income, profits, losses, expenditures, or any
11 particulars set forth or disclosed in any report, or to permit any report or copy or any book
12 containing any abstract of particulars to be seen or examined by any person except as provided
13 by law. Notwithstanding the provisions of this section, hearings held by the state board of
14 equalization under chapter 57-05 or 57-13 must be open to the public under section 44-04-19.
15 The commissioner may authorize examination of such reports by other state officers, and may
16 furnish to the tax officials of another state, the multistate tax commission, or the United States
17 any information contained in the reports and related schedules and documents filed under this
18 chapter, and in the report of an audit or investigation made with respect to an audit, provided
19 that that information be furnished solely for tax purposes. The multistate tax commission may
20 make that information available to the tax officials of any other state and the United States for
21 tax purposes. This section applies only to a class II and class III railroad as defined by the
22 surface transportation board in 49 Code of Federal Regulations, part 1201.