

March 24, 2009

PROPOSED AMENDMENTS TO ENGROSSED HOUSE BILL NO. 1088

Page 2, replace lines 3 through 6 with:

- "b. A court of competent jurisdiction may issue an order or subpoena directing the tax commissioner to disclose state tax return information to a local, state, or federal law enforcement official conducting a criminal investigation if the court determines that the facts submitted by the applicant satisfy the following:"

Page 2, line 7, replace "reasonable" with "probable" and remove ", based upon information believed"

Page 2, line 8, remove "to be reliable," and after "committed" insert "and that the return or return information constitutes evidence of a criminal offense or may be relevant to a matter relating to the commission of the criminal offense"

Page 2, line 9, remove "There is reasonable cause to believe that the return or return"

Page 2, remove lines 10 and 11

Page 2, line 12, remove "(3)"

Page 2, line 14, replace "(4)" with "(3)"

Page 2, replace lines 16 through 31 with:

- "c. Before obtaining an order under this subsection, a law enforcement official may request information from the tax commissioner as to whether a taxpayer, which is the subject of a criminal investigation for which a return or return information is or may be relevant to the commission of a criminal offense, has complied with the requirements of this chapter. For purposes of this request, the tax commissioner is limited to stating that the taxpayer has or has not complied with these requirements.
- d. Except as required during court proceedings, tax return information disclosed to law enforcement under this section remains confidential during an active criminal investigation, after the investigation, after prosecution concludes, or until the time period for appeals has expired, whichever is later."

Page 3, remove lines 1 and 2

Page 3, replace lines 20 through 23 with:

- "b. A court of competent jurisdiction may issue an order or subpoena directing the tax commissioner to disclose state tax return information to a local, state, or federal law enforcement official conducting a criminal investigation if the court determines that the facts submitted by the applicant satisfy the following:"

Page 3, line 24, replace "reasonable" with "probable" and remove ", based upon information believed"

Page 3, line 25, remove "to be reliable," and after "committed" insert "and that the return or return information constitutes evidence of a criminal offense or may be relevant to a matter relating to the commission of the criminal offense"

Page 3, line 26, remove "There is reasonable cause to believe that the return or return"

Page 3, remove lines 27 and 28

Page 3, line 29, remove "(3)"

Page 4, line 1, replace "(4)" with "(3)"

Page 4, replace lines 3 through 20 with:

- "c. Before obtaining an order under this subsection, a law enforcement official may request information from the tax commissioner as to whether a taxpayer, which is the subject of a criminal investigation for which a return or return information is or may be relevant to the commission of a criminal offense, has complied with the requirements of this chapter. For purposes of this request, the tax commissioner is limited to stating that the taxpayer has or has not complied with these requirements.

- d. Except as required during court proceedings, tax return information disclosed to law enforcement under this section remains confidential during an active criminal investigation, after the investigation, after prosecution concludes, or until the time period for appeals has expired, whichever is later."

Renumber accordingly