

Introduced by

Political Subdivisions Committee

(At the request of the Board of University and School Lands)

1 A BILL for an Act to create and enact a new subsection to section 57-39.2-23 of the North  
2 Dakota Century Code, relating to the disclosure of confidential tax information to the unclaimed  
3 property division; and to amend and reenact subsection 2 of section 47-30.1-30 and subsection  
4 6 of section 57-38-57 of the North Dakota Century Code, relating to contracting for in-state  
5 unclaimed property examinations and the disclosure of confidential tax information to the  
6 unclaimed property division.

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

8 **SECTION 1. AMENDMENT.** Subsection 2 of section 47-30.1-30 of the North Dakota  
9 Century Code is amended and reenacted as follows:

- 10 2. The administrator, at reasonable times and upon reasonable notice, may examine the  
11 records of any person to determine whether the person has complied with this chapter.  
12 The administrator may not require a person to provide records for a period exceeding  
13 the current year and seven preceding fiscal years. The administrator may conduct the  
14 examination even if the person believes that person is not in possession of any  
15 property reportable or deliverable under this chapter. The administrator may not  
16 contract for an examination done within this state without reasonable cause to believe  
17 that a person has failed to comply with this chapter.

18 **SECTION 2. AMENDMENT.** Subsection 6 of section 57-38-57 of the North Dakota Century  
19 Code is amended and reenacted as follows:

- 20 6. TheUpon request, the tax commissioner may furnish to the unclaimed property  
21 division of the board of university and school lands, ~~upon its request,~~ a taxpayer's  
22 name, address, and federal identification number for ~~the sole purpose of~~ identifying  
23 the taxpayer as the owner of an unclaimed voucher authorized by the tax

1 commissioner or to locate the apparent owner of unclaimed property as provided  
2 under chapter 47-30.1.

3 **SECTION 3.** A new subsection to section 57-39.2-23 of the North Dakota Century Code is  
4 created and enacted as follows:

5 Upon request, the commissioner may furnish to the unclaimed property division of the  
6 board of university and school lands, a taxpayer's name, address, and federal  
7 identification number for identifying the owner of an unclaimed voucher authorized by  
8 the commissioner or to locate the apparent owner of unclaimed property as provided  
9 under chapter 47-30.1.