

HOUSE BILL NO. 1076

Introduced by

Finance and Taxation 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 57-38-57 of the North Dakota
2 Century Code, relating to disclosure of identifying information to the board of university and
3 school lands; and to amend and reenact section 57-39.2-23 of the North Dakota Century Code,
4 relating to disclosure of identifying information to the board of university and school lands.

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

6 **SECTION 1.** A new subsection to section 57-38-57 of the North Dakota Century Code
7 is created and enacted as follows:

8 The tax commissioner may furnish to the unclaimed property division of the board
9 of university and school lands, upon its request, a taxpayer's name, address, and
10 federal identification number for the sole purpose of identifying the taxpayer as the
11 owner of an unclaimed voucher authorized by the tax commissioner.

12 **SECTION 2. AMENDMENT.** Section 57-39.2-23 of the North Dakota Century Code is
13 amended and reenacted as follows:

14 **57-39.2-23. Information deemed confidential - Certain releases of information**
15 **authorized.** Except as provided by law, it is unlawful for the commissioner or any person
16 having an administrative duty under this chapter to divulge or to make known in any manner
17 whatever the business affairs, operations, or information obtained by an investigation of any
18 person, corporation, or limited liability company in the discharge of official duty, or the amount
19 or sources of income, profits, losses, expenditures, or any particulars thereof set forth or
20 disclosed in any return, or to permit any return or copy thereof or any book containing any
21 abstract of particulars thereof to be seen or examined by any person. The commissioner may
22 authorize examination of those returns by other state officers and at the commissioner's
23 discretion furnish to the tax officials of other states, the multistate tax commission, and the
24 United States any information contained in the tax returns and reports and related schedules

1 and documents filed under this chapter, and in the report of an audit or investigation made with
2 respect thereto, if the information is furnished solely for tax purposes. The multistate tax
3 commission may make the information available to the tax officials of any other state and the
4 United States for tax purposes.

5 The commissioner may furnish to the workers compensation bureau, the job insurance
6 division of job service North Dakota, and the secretary of state upon request of the respective
7 agency a list or lists of holders of permits issued under this chapter or chapter 57-40.2, together
8 with the addresses and tax department file identification numbers of those permitholders. The
9 agency may use the list or lists only for the purpose of administering the duties of the agency.
10 The commissioner may furnish to the unclaimed property division of the board of university and
11 school lands, upon its request, the name, address, and the permitholder's federal identification
12 number for the sole purpose of identifying the owner of an unclaimed voucher authorized by the
13 commissioner. The commissioner may furnish to any state agency or to a private entity a list of
14 names and addresses of holders of permits issued pursuant to this chapter or chapter 57-40.2
15 for the purpose of jointly publishing or distributing publications or other information pursuant to
16 section 54-06-04.3. Any information so provided may only be used for the purpose of jointly
17 publishing or distributing publications or other information as provided in section 54-06-04.3.
18 The commissioner or any person having an administrative duty under this chapter may
19 announce that a permit has been revoked.