

March 23, 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 through 11

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

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

Page 2, line 16, replace "The application provided for under subdivision b must be served on the tax" with "Prior to obtaining an order under this subdivision, a law enforcement official may request information from the tax commissioner as to whether a taxpayer, who is the subject of a criminal investigation for which return or return information is or maybe 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."

Page 2, remove lines 17 through 21

Page 2, line 22, replace "If a federal, state, or local law enforcement agency provides written" with "Except as required during court proceedings, tax return information disclosed to law enforcement under this section shall remain confidential both during an active criminal investigation and after such investigation, prosecution concludes or the time period for appeals has expired, whichever is later."

Page 2, remove lines 23 through 31

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 through 28

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

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

Page 4, line 3, replace "The application provided for under subdivision b must be served on the tax" with "Prior to obtaining an order under this subdivision, a law enforcement official may request information from the tax commissioner as to whether a taxpayer, who is the subject of a criminal investigation for which return or return information is or maybe 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."

Page 4, remove lines 4 through 8

Page 4, line 9, replace "If a federal, state, or local law enforcement agency provides written" with "Except as required during court proceedings, tax return information disclosed to law enforcement under this section shall remain confidential both during an active criminal investigation and after such investigation, prosecution concludes or the time period for appeals has expired, whichever is later."

Page 4, remove lines 10 through 20

Renumber accordingly