

HOUSE _____ **AMENDMENT NO.** _____

Offered By

AMEND House Committee Substitute for Senate Substitute for Senate Committee Substitute for Senate Bill No. 467, Page 1, Section A, Line 2, by inserting after all of said section, the following:

“32.057. 1. Except as otherwise specifically provided by law, it shall be unlawful for the director of revenue, any officer, employee, agent or deputy or former director, officer, employee, agent or deputy of the department of revenue, any person engaged or retained by the department of revenue on an independent contract basis, any person to whom authorized or unauthorized disclosure is made by the department of revenue, or any person who lawfully or unlawfully inspects any report or return filed with the department of revenue or to whom a copy, an abstract or a portion of any report or return is furnished by the department of revenue to make known in any manner, to permit the inspection or use of or to divulge to anyone any information relative to any such report or return, any information obtained by an investigation conducted by the department in the discharge of official duty, or any information received by the director in cooperation with the United States or other states in the enforcement of the revenue laws of this state. Such confidential information is limited to information received by the department in connection with the administration of the tax laws of this state.

2. Nothing in this section shall be construed to prohibit:

(1) The disclosure of information, returns, reports, or facts shown thereby, as described in subsection 1 of this section, by any officer, clerk or other employee of the department of revenue charged with the custody of such information:

(a) To a taxpayer or the taxpayer's duly authorized representative under regulations which the director of revenue may prescribe;

(b) In any action or proceeding, civil, criminal or mixed, brought to enforce the revenue laws of this state;

(c) To the state auditor or the auditor's duly authorized employees as required by subsection 4 of this section;

(d) To any city officer designated by ordinance of a city within this state to collect a city earnings tax, upon written request of such officer, which request states that the request is made for the purpose of determining or enforcing compliance with such city earnings tax ordinance and

1 provided that such information disclosed shall be limited to that sufficient to identify the taxpayer,
2 and further provided that in no event shall any information be disclosed that will result in the
3 department of revenue being denied such information by the United States or any other state. The
4 city officer requesting the identity of taxpayers filing state returns but not paying city earnings tax
5 shall furnish to the director of revenue a list of taxpayers paying such earnings tax, and the
6 director shall compare the list submitted with the director's records and return to such city official
7 the name and address of any taxpayer who is a resident of such city who has filed a state tax return
8 but who does not appear on the list furnished by such city. The director of revenue may set a fee
9 to reimburse the department for the costs reasonably incurred in providing this information;

10 (e) To any employee of any county or other political subdivision imposing a sales tax
11 which is administered by the state department of revenue whose office is authorized by the
12 governing body of the county or other political subdivision to receive any and all records of the
13 state director of revenue pertaining to the administration, collection and enforcement of its sales
14 tax. The request for sales tax records and reports shall include a description of the type of report
15 requested, the media form including electronic transfer, computer tape or disk, or printed form,
16 and the frequency desired. The request shall be made by annual written application and shall be
17 filed with the director of revenue. The director of revenue may set a fee to reimburse the
18 department for the costs reasonably incurred in providing this information. Such city or county or
19 any employee thereof shall be subject to the same standards for confidentiality as required for the
20 department of revenue in using the information contained in the reports;

21 (f) To the director of the department of economic development or the director's duly
22 authorized employees in discharging the director's official duties to certify taxpayers eligibility to
23 claim state tax credits as prescribed by statutes;

24 (g) To any employee of any political subdivision, such records of the director of revenue
25 pertaining to the administration, collection and enforcement of the tax imposed in chapter 149 as
26 are necessary for ensuring compliance with any cigarette or tobacco tax imposed by such political
27 subdivision. The request for such records shall be made in writing to the director of revenue, and
28 shall include a description of the type of information requested and the desired frequency. The
29 director of revenue may charge a fee to reimburse the department for costs reasonably incurred in
30 providing such information;

31 (h) To the public only the aggregate number of cigarettes sold annually in Missouri by
32 each tobacco product manufacturer; except that, such disclosure shall not contain any other
33 information, returns, reports, or facts shown thereby, as described in subsection 1 of this section
34 submitted to any state agency by stamping agents or persons selling cigarettes at retail;

35 (2) The publication by the director of revenue or of the state auditor in the audit reports
36 relating to the department of revenue of:

1 (a) Statistics, statements or explanations so classified as to prevent the identification of
2 any taxpayer or of any particular reports or returns and the items thereof;

3 (b) The names and addresses without any additional information of persons who filed
4 returns and of persons whose tax refund checks have been returned undelivered by the United
5 States Post Office;

6 (3) The director of revenue from permitting the Secretary of the Treasury of the United
7 States or the Secretary's delegates, the proper officer of any state of the United States imposing a
8 tax equivalent to any of the taxes administered by the department of revenue of the state of
9 Missouri or the appropriate representative of the multistate tax commission to inspect any return
10 or report required by the respective tax provision of this state, or may furnish to such officer an
11 abstract of the return or report or supply the officer with information contained in the return or
12 disclosed by the report of any authorized investigation. Such permission, however, shall be
13 granted on condition that the corresponding revenue statute of the United States or of such other
14 state, as the case may be, grants substantially similar privileges to the director of revenue and on
15 further condition that such corresponding statute gives confidential status to the material with
16 which it is concerned;

17 (4) The disclosure of information, returns, reports, or facts shown thereby, by any person
18 on behalf of the director of revenue, in any action or proceeding to which the director is a party or
19 on behalf of any party to any action or proceeding pursuant to the revenue laws of this state when
20 such information is directly involved in the action or proceeding, in either of which events the
21 court may require the production of, and may admit in evidence, so much of such information as
22 is pertinent to the action or proceeding and no more;

23 (5) The disclosure of information, returns, reports, or facts shown thereby, by any person
24 to a state or federal prosecuting official, including, but not limited to, the state and federal
25 attorneys general, or the official's designees involved in any criminal, quasi-criminal, or civil
26 investigation, action or proceeding pursuant to the laws of this state or of the United States when
27 such information is pertinent to an investigation, action or proceeding involving the
28 administration of the revenue laws or duties of public office or employment connected therewith;

29 (6) Any school district from obtaining the aggregate amount of the financial institution tax
30 paid pursuant to chapter 148 by financial institutions located partially or exclusively within the
31 school district's boundaries, provided that the school district request such disclosure in writing to
32 the department of revenue;

33 (7) The disclosure of records which identify all companies licensed by this state pursuant
34 to the provisions of subsections 1 and 2 of section 149.035. The director of revenue may charge a
35 fee to reimburse the department for the costs reasonably incurred in providing such records;

36 (8) The disclosure to the commissioner of administration pursuant to section 34.040 of a

1 list of vendors and their affiliates who meet the conditions of section 144.635, but refuse to collect
2 the use tax levied pursuant to chapter 144 on their sales delivered to this state;

3 (9) The disclosure to the public of any information, or facts shown thereby regarding the
4 claiming of a state tax credit by a member of the Missouri general assembly or any statewide
5 elected public official.

6 3. Any person violating any provision of subsection 1 or 2 of this section shall, upon
7 conviction, be guilty of a class D felony.

8 4. The state auditor or the auditor's duly authorized employees who have taken the oath of
9 confidentiality required by section 29.070 shall have the right to inspect any report or return filed
10 with the department of revenue if such inspection is related to and for the purpose of auditing the
11 department of revenue; except that, the state auditor or the auditor's duly authorized employees
12 shall have no greater right of access to, use and publication of information, audit and related
13 activities with respect to income tax information obtained by the department of revenue pursuant
14 to chapter 143 or federal statute than specifically exists pursuant to the laws of the United States
15 and of the income tax laws of the state of Missouri.”; and
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17 Further amend said bill by amending the title, enacting clause, and intersectional reference
18 accordingly.