

## SENATE BILL No. 268

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### DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-8.1.

**Synopsis:** Food and beverage taxes. Provides that a fiscal officer of a municipality in which a food and beverage tax is imposed and collected may request from the department of state revenue a statement of the percentage amount of food and beverage tax collected within the municipality in the preceding year. Requires the department of state revenue, upon receipt of a request, to: (1) determine the percentage amount of food and beverage tax collected within the municipality; and (2) furnish the fiscal officer of the municipality with a statement of the percentage amount not more than 30 days after the department receives the request. Provides that the department of state revenue may divulge in a statement to a fiscal officer of a municipality information that may otherwise be confidential. Provides that a fiscal officer of a municipality to which a statement is furnished may publicly disclose the information contained in the statement.

**Effective:** Upon passage.

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## Kruse

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January 7, 2015, read first time and referred to Committee on Tax & Fiscal Policy.

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First Regular Session 119th General Assembly (2015)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2014 Regular Session and 2014 Second Regular Technical Session of the General Assembly.

## SENATE BILL No. 268

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

1 SECTION 1. IC 6-8.1-3-7.2 IS ADDED TO THE INDIANA CODE  
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE  
3 UPON PASSAGE]: **Sec. 7.2. (a) The fiscal officer of a municipality**  
4 **in which a food and beverage tax is imposed and collected under an**  
5 **ordinance adopted by a fiscal body of a county under IC 6-9 may**  
6 **request from the department a statement of the percentage amount**  
7 **of the food and beverage tax collected annually within the**  
8 **municipality.**  
9 **(b) The statement of the percentage amount of the food and**  
10 **beverage tax collected in a municipality under this section shall be**  
11 **expressed as a percentage equal to:**  
12 **(1) the dollar amount of food and beverage tax imposed and**  
13 **collected annually within a municipality under an ordinance**  
14 **adopted by a fiscal body under IC 6-9; divided by**  
15 **(2) the total dollar amount of food and beverage tax collected**  
16 **annually in all areas of the county in which the food and**



1            **beverage tax is imposed and collected under an ordinance**  
 2            **adopted by the fiscal body of the county under IC 6-9.**

3            **(c) If the department receives a request from a fiscal officer of**  
 4            **a municipality under subsection (a), the department shall:**

5            **(1) determine the percentage amount of food and beverage tax**  
 6            **collected within the municipality in the preceding year; and**

7            **(2) furnish the fiscal officer of the municipality with a**  
 8            **statement of the percentage amount determined under**  
 9            **subdivision (1);**

10           **not more than thirty (30) days after the department receives the**  
 11           **request.**

12           **(d) Notwithstanding IC 5-14-3-4, IC 6-8.1-7-1(a), and any other**  
 13           **law exempting information from disclosure, the information**  
 14           **contained in a statement requested under this section may be:**

15           **(1) divulged by the department to a fiscal officer of a**  
 16           **municipality; and**

17           **(2) publicly disclosed by the fiscal officer of a municipality to**  
 18           **which a statement is furnished.**

19           SECTION 2. IC 6-8.1-7-1, AS AMENDED BY P.L.2-2014,  
 20           SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 21           UPON PASSAGE]: Sec. 1. (a) This subsection does not apply to the  
 22           disclosure of information concerning a conviction on a tax evasion  
 23           charge. Unless in accordance with a judicial order or as otherwise  
 24           provided in this chapter, the department, its employees, former  
 25           employees, counsel, agents, or any other person may not divulge the  
 26           amount of tax paid by any taxpayer, terms of a settlement agreement  
 27           executed between a taxpayer and the department, investigation records,  
 28           investigation reports, or any other information disclosed by the reports  
 29           filed under the provisions of the law relating to any of the listed taxes,  
 30           including required information derived from a federal return, except to:

31           (1) members and employees of the department;

32           (2) the governor;

33           (3) a member of the general assembly or an employee of the  
 34           house of representatives or the senate when acting on behalf of a  
 35           taxpayer located in the member's legislative district who has  
 36           provided sufficient information to the member or employee for  
 37           the department to determine that the member or employee is  
 38           acting on behalf of the taxpayer;

39           (4) the attorney general or any other legal representative of the  
 40           state in any action in respect to the amount of tax due under the  
 41           provisions of the law relating to any of the listed taxes; or

42           (5) any authorized officers of the United States;



1 when it is agreed that the information is to be confidential and to be  
2 used solely for official purposes.

3 (b) The information described in subsection (a) may be revealed  
4 upon the receipt of a certified request of any designated officer of the  
5 state tax department of any other state, district, territory, or possession  
6 of the United States when:

7 (1) the state, district, territory, or possession permits the exchange  
8 of like information with the taxing officials of the state; and

9 (2) it is agreed that the information is to be confidential and to be  
10 used solely for tax collection purposes.

11 (c) The information described in subsection (a) relating to a person  
12 on public welfare or a person who has made application for public  
13 welfare may be revealed to the director of the division of family  
14 resources, and to any director of a county office of the division of  
15 family resources located in Indiana, upon receipt of a written request  
16 from either director for the information. The information shall be  
17 treated as confidential by the directors. In addition, the information  
18 described in subsection (a) relating to a person who has been  
19 designated as an absent parent by the state Title IV-D agency shall be  
20 made available to the state Title IV-D agency upon request. The  
21 information shall be subject to the information safeguarding provisions  
22 of the state and federal Title IV-D programs.

23 (d) The name, address, Social Security number, and place of  
24 employment relating to any individual who is delinquent in paying  
25 educational loans owed to a postsecondary educational institution may  
26 be revealed to that institution if it provides proof to the department that  
27 the individual is delinquent in paying for educational loans. This  
28 information shall be provided free of charge to approved postsecondary  
29 educational institutions (as defined by IC 21-7-13-6(a)). The  
30 department shall establish fees that all other institutions must pay to the  
31 department to obtain information under this subsection. However, these  
32 fees may not exceed the department's administrative costs in providing  
33 the information to the institution.

34 (e) The information described in subsection (a) relating to reports  
35 submitted under IC 6-6-1.1-502 concerning the number of gallons of  
36 gasoline sold by a distributor and IC 6-6-2.5 concerning the number of  
37 gallons of special fuel sold by a supplier and the number of gallons of  
38 special fuel exported by a licensed exporter or imported by a licensed  
39 transporter may be released by the commissioner upon receipt of a  
40 written request for the information.

41 (f) The information described in subsection (a) may be revealed  
42 upon the receipt of a written request from the administrative head of a



- 1 state agency of Indiana when:
- 2 (1) the state agency shows an official need for the information;
- 3 and
- 4 (2) the administrative head of the state agency agrees that any
- 5 information released will be kept confidential and will be used
- 6 solely for official purposes.
- 7 (g) The information described in subsection (a) may be revealed
- 8 upon the receipt of a written request from the chief law enforcement
- 9 officer of a state or local law enforcement agency in Indiana when it is
- 10 agreed that the information is to be confidential and to be used solely
- 11 for official purposes.
- 12 (h) The name and address of retail merchants, including township,
- 13 as specified in IC 6-2.5-8-1(k) may be released solely for tax collection
- 14 purposes to township assessors and county assessors.
- 15 (i) The department shall notify the appropriate innkeepers' tax
- 16 board, bureau, or commission that a taxpayer is delinquent in remitting
- 17 innkeepers' taxes under IC 6-9.
- 18 (j) All information relating to the delinquency or evasion of the
- 19 motor vehicle excise tax may be disclosed to the bureau of motor
- 20 vehicles in Indiana and may be disclosed to another state, if the
- 21 information is disclosed for the purpose of the enforcement and
- 22 collection of the taxes imposed by IC 6-6-5.
- 23 (k) All information relating to the delinquency or evasion of
- 24 commercial vehicle excise taxes payable to the bureau of motor
- 25 vehicles in Indiana may be disclosed to the bureau and may be
- 26 disclosed to another state, if the information is disclosed for the
- 27 purpose of the enforcement and collection of the taxes imposed by
- 28 IC 6-6-5.5.
- 29 (l) All information relating to the delinquency or evasion of
- 30 commercial vehicle excise taxes payable under the International
- 31 Registration Plan may be disclosed to another state, if the information
- 32 is disclosed for the purpose of the enforcement and collection of the
- 33 taxes imposed by IC 6-6-5.5.
- 34 (m) All information relating to the delinquency or evasion of the
- 35 excise taxes imposed on recreational vehicles and truck campers that
- 36 are payable to the bureau of motor vehicles in Indiana may be disclosed
- 37 to the bureau and may be disclosed to another state if the information
- 38 is disclosed for the purpose of the enforcement and collection of the
- 39 taxes imposed by IC 6-6-5.1.
- 40 (n) This section does not apply to:
- 41 (1) the beer excise tax, including brand and packaged type
- 42 (IC 7.1-4-2);



- 1 (2) the liquor excise tax (IC 7.1-4-3);  
 2 (3) the wine excise tax (IC 7.1-4-4);  
 3 (4) the hard cider excise tax (IC 7.1-4-4.5);  
 4 (5) the malt excise tax (IC 7.1-4-5);  
 5 (6) the motor vehicle excise tax (IC 6-6-5);  
 6 (7) the commercial vehicle excise tax (IC 6-6-5.5); and  
 7 (8) the fees under IC 13-23.
- 8 (o) The name and business address of retail merchants within each  
 9 county that sell tobacco products may be released to the division of  
 10 mental health and addiction and the alcohol and tobacco commission  
 11 solely for the purpose of the list prepared under IC 6-2.5-6-14.2.
- 12 (p) The name and business address of a person licensed by the  
 13 department under IC 6-6 or IC 6-7 may be released for the purpose of  
 14 reporting the status of the person's license.
- 15 (q) The department may release information concerning total  
 16 incremental tax amounts under:
- 17 (1) IC 5-28-26;  
 18 (2) IC 36-7-13;  
 19 (3) IC 36-7-26;  
 20 (4) IC 36-7-27;  
 21 (5) IC 36-7-31;  
 22 (6) IC 36-7-31.3; or  
 23 (7) any other statute providing for the calculation of incremental  
 24 state taxes that will be distributed to or retained by a political  
 25 subdivision or other entity;  
 26 to the fiscal officer of the political subdivision or other entity that  
 27 established the district or area from which the incremental taxes were  
 28 received if that fiscal officer enters into an agreement with the  
 29 department specifying that the political subdivision or other entity will  
 30 use the information solely for official purposes.
- 31 **(r) The department may release information as required in**  
 32 **IC 6-8.1-3-7.2(b) concerning the percentage amount of food and**  
 33 **beverage tax collected within a municipality.**  
 34 **SECTION 3. An emergency is declared for this act.**

