

SECOND REGULAR SESSION

SENATE BILL NO. 697

97TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR SCHAEFER.

Read 1st time January 9, 2014, and ordered printed.

TERRY L. SPIELER, Secretary.

4902S.011

AN ACT

To repeal section 32.057, RSMo, and to enact in lieu thereof one new section relating to disclosure of cigarette sales in tax information, with an existing penalty provision.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Section 32.057, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 32.057, to read as follows:

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,

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

19 as described in subsection 1 of this section, by any officer, clerk or other employee
20 of the department of revenue charged with the custody of such information:

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

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

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

27 (d) To any city officer designated by ordinance of a city within this state
28 to collect a city earnings tax, upon written request of such officer, which request
29 states that the request is made for the purpose of determining or enforcing
30 compliance with such city earnings tax ordinance and provided that such
31 information disclosed shall be limited to that sufficient to identify the taxpayer,
32 and further provided that in no event shall any information be disclosed that will
33 result in the department of revenue being denied such information by the United
34 States or any other state. The city officer requesting the identity of taxpayers
35 filing state returns but not paying city earnings tax shall furnish to the director
36 of revenue a list of taxpayers paying such earnings tax, and the director shall
37 compare the list submitted with the director's records and return to such city
38 official the name and address of any taxpayer who is a resident of such city who
39 has filed a state tax return but who does not appear on the list furnished by such
40 city. The director of revenue may set a fee to reimburse the department for the
41 costs reasonably incurred in providing this information;

42 (e) To any employee of any county or other political subdivision imposing
43 a sales tax which is administered by the state department of revenue whose office
44 is authorized by the governing body of the county or other political subdivision
45 to receive any and all records of the state director of revenue pertaining to the
46 administration, collection and enforcement of its sales tax. The request for sales
47 tax records and reports shall include a description of the type of report requested,
48 the media form including electronic transfer, computer tape or disk, or printed
49 form, and the frequency desired. The request shall be made by annual written
50 application and shall be filed with the director of revenue. The director of
51 revenue may set a fee to reimburse the department for the costs reasonably
52 incurred in providing this information. Such city or county or any employee
53 thereof shall be subject to the same standards for confidentiality as required for
54 the department of revenue in using the information contained in the reports;

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

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

66 **(h) To the public solely relating to the number of cigarettes sold**
67 **annually by each tobacco product manufacturer as such terms are**
68 **defined in section 149.011;**

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

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

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

77 (3) The director of revenue from permitting the Secretary of the Treasury
78 of the United States or the Secretary's delegates, the proper officer of any state
79 of the United States imposing a tax equivalent to any of the taxes administered
80 by the department of revenue of the state of Missouri or the appropriate
81 representative of the multistate tax commission to inspect any return or report
82 required by the respective tax provision of this state, or may furnish to such
83 officer an abstract of the return or report or supply the officer with information
84 contained in the return or disclosed by the report of any authorized
85 investigation. Such permission, however, shall be granted on condition that the
86 corresponding revenue statute of the United States or of such other state, as the
87 case may be, grants substantially similar privileges to the director of revenue and
88 on further condition that such corresponding statute gives confidential status to
89 the material with which it is concerned;

90 (4) The disclosure of information, returns, reports, or facts shown thereby,

91 by any person on behalf of the director of revenue, in any action or proceeding to
92 which the director is a party or on behalf of any party to any action or proceeding
93 pursuant to the revenue laws of this state when such information is directly
94 involved in the action or proceeding, in either of which events the court may
95 require the production of, and may admit in evidence, so much of such
96 information as is pertinent to the action or proceeding and no more;

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

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

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

113 (8) The disclosure to the commissioner of administration pursuant to
114 section 34.040 of a list of vendors and their affiliates who meet the conditions of
115 section 144.635, but refuse to collect the use tax levied pursuant to chapter 144
116 on their sales delivered to this state;

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

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

122 4. The state auditor or the auditor's duly authorized employees who have
123 taken the oath of confidentiality required by section 29.070 shall have the right
124 to inspect any report or return filed with the department of revenue if such
125 inspection is related to and for the purpose of auditing the department of
126 revenue; except that, the state auditor or the auditor's duly authorized employees

127 shall have no greater right of access to, use and publication of information, audit
128 and related activities with respect to income tax information obtained by the
129 department of revenue pursuant to chapter 143 or federal statute than
130 specifically exists pursuant to the laws of the United States and of the income tax
131 laws of the state of Missouri.

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Unofficial

Bill

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