



2020 South Dakota Legislature

Senate Bill 110

Introduced by: **Senator Nesiba**

1 **An Act to permit the Department of Revenue to disclose tax returns and tax return**
 2 **information to the Legislative Research Council in certain circumstances.**

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 **Section 1.** That § 10-1-28.4 be AMENDED:

5 **10-1-28.4. Returns and return information--Disclosure--Purposes.**

6 Returns and return information may be disclosed to the following:

- 7 (1) The taxpayer who is required to submit the information to the department, or the
 8 taxpayer's designee appointed in writing;___
- 9 (2) Other states, in accordance with agreements executed pursuant to § 10-1-13.1;
- 10 (3) Any agency, body, commission, or legal representative of the United States charged
 11 with the administration of the United States tax laws for the purpose of, and only
 12 to the extent necessary in, the administration of such laws;
- 13 (4) Officers, employees, or legal representatives of the Department of Revenue, but
 14 only to the extent necessary to carry out their official duties;
- 15 (5) Officers, employees, or legal representatives of any other state agency or
 16 department or political subdivision of the state for a civil or criminal law
 17 enforcement activity, if the agency, department, or political subdivision desiring
 18 such information has made a written request to the secretary specifying the
 19 particular information desired and the law enforcement activity for which the
 20 information is sought;
- 21 (6) Officers, employees, or legal representatives of the commission on gaming and the
 22 lottery commission for the purpose of, and only to the extent necessary for, the
 23 administration of chapters 42-7A and 42-7B; and
- 24 (7) The director of the Legislative Research Council for the purpose of preparing and
 25 submitting independent projections under § 4-8-28 or 4-8A-16, or for the purpose
 26 of estimating the impact a bill, amendment, resolution, initiated amendment to the

1 constitution, initiated measure, or referred law would have on the revenues,
2 expenditures, or fiscal liability of the state or any political subdivision of the state.