

HOUSE BILL 739

By Sargent

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 1, Part 17, relative to disclosure of material and records of the department of revenue to the fiscal review committee.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-1-1704, is amended by deleting subsection (e) in its entirety and by substituting instead the following:

(e)

(1) All information and records of the department, including but not limited to tax information, returns, data sets, and data aggregations shall be available at all times for review by the staff of the fiscal review committee in fulfilling the duties of the staff and the committee. Such information and records shall be provided promptly upon request of the committee or its staff and shall not be altered or redacted in any manner without the prior written consent of the committee staff. Any determination of the relevance of requested information shall be made by the committee staff.

(2) Returns and tax information may be disclosed for the purposes of tax administration to any other committee or subcommittee of the general assembly, or to either house of the general assembly, but only upon service on the commissioner of a lawfully executed subpoena. This subpoena requirement shall not apply to requests from the fiscal review committee staff.

(3) The confidentiality of any information disclosed to the fiscal review committee staff or to any other committee or subcommittee of the general assembly, or to either house of the general assembly, shall be maintained by the

receiving entity if such information is otherwise subject to confidentiality provisions under state law.

(4) Notwithstanding any law to the contrary, no information provided to the fiscal review committee staff pursuant to this subsection (e) shall constitute a public record unless such information would constitute a public record in the absence of its disclosure to the fiscal review committee staff.

(5) Within thirty (30) days of the effective date of this act, and not later than January 1 of each year thereafter, the department of revenue shall provide in writing to the fiscal review committee staff a comprehensive listing of all databases or spreadsheets (by common name) used by the department, including, but not limited to, its research division, the names of all data sets contained within any such database or spreadsheet, the types of data within each data set and an explanation of the actual or potential uses of such data sets.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.