

House Bill 80

By: Representatives Powell of the 171<sup>st</sup>, Powell of the 32<sup>nd</sup>, Harrell of the 106<sup>th</sup>, Williamson of the 115<sup>th</sup>, and Stephens of the 164<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and  
2 taxation, so as to revise certain provisions regarding confidentiality; to clarify that the  
3 members of the House Committee on Ways and Means and the Senate Finance Committee  
4 may request information from the Department of Revenue; to provide that any such  
5 information remains confidential; to provide for penalties for improperly divulging such  
6 information; to provide for related matters; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is  
10 amended by revising Code Section 48-2-6.1, relating to the disclosure and confidentiality of  
11 tax return information, as follows:

12 "48-2-6.1.

13 (a) As used in this Code section, the term 'return information' means any information  
14 secured by the commissioner incident to the administration of any tax.

15 (b) Notwithstanding any other provision of law, the commissioner shall be permitted to  
16 disclose any return information to such other persons as may be authorized by law to  
17 collect delinquent tax liabilities on behalf of the state to the extent such information is  
18 reasonably needed to effect such collections. Such information shall retain its privileged  
19 and confidential nature in the hands of such other persons to the same extent and under the  
20 same conditions as that information is privileged and confidential in the hands of the  
21 commissioner. Any such other person shall be subject to the same civil and criminal  
22 penalties as those provided for divulgence of information by employees of the department.

23 (c) Notwithstanding any other provision of law, the commissioner shall be permitted to  
24 disclose any return information requested by the House Committee on Ways and Means  
25 or the Senate Finance Committee regarding the department's administration and collection  
26 of any tax. Such information shall retain its privileged and confidential nature in the hands

27 of such committees to the same extent and under the same conditions as such information  
 28 is privileged and confidential in the hands of the commissioner. Any member of such  
 29 committees that improperly divulges such information shall be subject to the same civil and  
 30 criminal penalties as those provided for divulgence of information by employees of the  
 31 department."

## 32 SECTION 2.

33 Said Title 48 is further amended by revising subsection (b) of Code Section 48-2-15, relating  
 34 to confidential information, as follows:

35 "(b) This Code section shall not:

- 36 (1) Be construed to prevent the use of confidential information as evidence before any  
 37 state or federal court in the event of litigation involving tax liability of any taxpayer;
- 38 (2) Be deemed to prevent the print or electronic publication of statistics so arranged as  
 39 not to reveal information respecting an individual taxpayer;
- 40 (3) Apply in any way whatsoever to any official finding of the commissioner with  
 41 respect to any assessment or any information properly entered upon an assessment roll  
 42 or other public record;
- 43 (4) Affect any information which in the regular course of business is by law made the  
 44 subject matter of a public document in any federal or state office or in any local office in  
 45 this state;
- 46 (5) Apply to information, records, and reports required and obtained under Article 1 of  
 47 Chapter 9 of this title, which requires distributors of motor fuels to make reports of the  
 48 amounts of motor fuels sold and used in each county by the distributor, or under Article  
 49 2 of Chapter 9 of this title, relating to road tax on motor carriers; or
- 50 (6) Be construed to prevent the disclosure of information, ~~so arranged as not to reveal~~  
 51 ~~information respecting an individual taxpayer, requested by the House Committee on~~  
 52 ~~Ways and Means or the Senate Finance Committee regarding the department's~~  
 53 ~~administration of any tax requested by the House Committee on Ways and Means or the~~  
 54 Senate Finance Committee regarding the department's administration and collection of  
 55 any tax. Such information shall retain its privileged and confidential nature in the hands  
 56 of such committees to the same extent and under the same conditions as such information  
 57 is privileged and confidential in the hands of the commissioner. Any member of such  
 58 committees that improperly divulges such information shall be subject to the same civil  
 59 and criminal penalties as those provided for divulgence of information by employees of  
 60 the department."

61 **SECTION 3.**

62 Said Title 48 is further amended by revising subsection (a) of Code Section 48-7-60, relating  
63 to confidentiality of tax information and exceptions thereto, as follows:

64 "(a)(1) Except in accordance with proper judicial order or as otherwise provided by law,  
65 it is unlawful for the commissioner, other officer, employee, or agent, or any former  
66 officer, employee, or agent to divulge or make known in any manner the amount of  
67 income or any particulars set forth or disclosed in any report or return required under the  
68 law of this state or any return or return information required by the Internal Revenue  
69 Code when the information or return is received from the Internal Revenue Service or  
70 submitted by the taxpayer as provided by the laws of this state.

71 (2) Nothing contained in this Code section shall be construed to:

72 (A) Prohibit ~~prohibit~~ the print or electronic publication of statistics so presented as to  
73 prevent the identification of particular reports or returns and the items thereof; ~~or~~

74 (B) Prohibit the inspection by the Attorney General or other legal representative of the  
75 state, or use as evidence, of the report or return of a taxpayer in the event of any action  
76 or proceeding involving any tax liability of the taxpayer; or

77 (C) Prevent the disclosure of information requested by the House Committee on Ways  
78 and Means or the Senate Finance Committee regarding the department's administration  
79 and collection of any tax. Such information shall retain its privileged and confidential  
80 nature in the hands of such committees to the same extent and under the same  
81 conditions as such information is privileged and confidential in the hands of the  
82 commissioner. Any member of such committees that improperly divulges such  
83 information shall be subject to the same civil and criminal penalties as those provided  
84 for divulgence of information by employees of the department.

85 Reports and returns shall be preserved for three years and thereafter until the  
86 commissioner orders them to be destroyed."

87 **SECTION 4.**

88 All laws and parts of laws in conflict with this Act are repealed.