

SENATE BILL NO. 148

INTRODUCED BY SVRCEK, THOMAS, B. BROWN, HARPER,  
RANEY, MEASURE

IN THE SENATE

JANUARY 18, 1991                   INTRODUCED AND REFERRED TO COMMITTEE  
ON BUSINESS & INDUSTRY.

JANUARY 19, 1991                   FIRST READING.

FEBRUARY 12, 1991                  COMMITTEE RECOMMEND BILL  
DO PASS AS AMENDED. REPORT ADOPTED.

FEBRUARY 13, 1991                  PRINTING REPORT.

                                      SECOND READING, DO PASS.

FEBRUARY 14, 1991                  ENGROSSING REPORT.

                                      THIRD READING, PASSED.  
AYES, 50; NOES, 0.

                                      TRANSMITTED TO HOUSE.

IN THE HOUSE

FEBRUARY 14, 1991                  INTRODUCED AND REFERRED TO COMMITTEE  
ON BUSINESS & ECONOMIC DEVELOPMENT.

FEBRUARY 15, 1991                  FIRST READING.

MARCH 7, 1991                      COMMITTEE RECOMMEND BILL BE  
CONCURRED IN. REPORT ADOPTED.

                                      POSTED ON CONSENT CALENDAR.

MARCH 8, 1991                      CONSENT CALENDAR, QUESTIONS AND ANSWERS.

MARCH 9, 1991                      THIRD READING, CONCURRED IN.  
AYES, 95; NOES, 0.

IN THE SENATE

MARCH 9, 1991                      RECEIVED FROM HOUSE.

                                      SENT TO ENROLLING.

MARCH 15, 1991                    REPORTED CORRECTLY ENROLLED.

SIGNED BY PRESIDENT.

MARCH 16, 1991

SIGNED BY SPEAKER.

DELIVERED TO GOVERNOR.

MARCH 20, 1991

RETURNED FROM GOVERNOR WITH  
RECOMMENDED AMENDMENTS.

MARCH 23, 1991

SECOND READING, GOVERNOR'S  
AMENDMENTS CONCURRED IN.

MARCH 25, 1991

THIRD READING, GOVERNOR'S  
AMENDMENTS CONCURRED IN.

IN THE HOUSE

APRIL 8, 1991

SECOND READING, GOVERNOR'S  
AMENDMENTS CONCURRED IN.

APRIL 9, 1991

THIRD READING, GOVERNOR'S  
AMENDMENTS CONCURRED IN.

IN THE SENATE

APRIL 10, 1991

SENT TO ENROLLING.

REPORTED CORRECTLY ENROLLED.

1  
 2 INTROSUCED BY Senate BILL NO. 148  
Senators Thomas Bob Brown  
Steve Roney Meaurio  
 3  
 4 A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING FOR  
 5 CONFIDENTIALITY OF INFORMATION FROM A GASOLINE DISTRIBUTOR  
 6 THAT IS IDENTIFIABLE AS PERTAINING TO AN INDIVIDUAL; AND  
 7 AMENDING SECTIONS 15-70-205 AND 15-70-209, MCA."

8  
9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

10 **Section 1.** Section 15-70-205, MCA, is amended to read:

11 "15-70-205. Distributor's statement and payment --  
 12 confidentiality. (1) Each distributor shall, not later than  
 13 the 25th day of each calendar month, render a true  
 14 statement, duly signed, to the department of revenue of all  
 15 gasoline distributed and received by him in this state  
 16 during the preceding calendar month and containing ~~such~~ any  
 17 other information ~~as~~ the department may reasonably require  
 18 in order to administer the gasoline license tax law. The  
 19 statement ~~shall~~ must be accompanied by a payment in an  
 20 amount equal to the tax imposed by 15-70-204 less any refund  
 21 credit issued under 15-70-226 and less 1% of the total tax  
 22 ~~which shall~~ that may be deducted by the distributor as an  
 23 allowance for evaporation and other loss of gasoline  
 24 distributed by ~~such~~ the distributor; ~~provided,~~ however, that  
 25 no ~~such~~ allowance ~~shall~~ may be deducted from the 1 cent tax

1 on aviation gasoline.  
 2 (2) Any A distributor engaged in or carrying on his  
 3 business at more than one place or location in this state  
 4 may include all ~~such~~ places of business in one statement.  
 5 (3) The department may not publish or otherwise  
 6 disseminate information contained in a statement required  
 7 under this section in a form that allows identification of a  
 8 distributor or a purchaser of gasoline."

9 **Section 2.** Section 15-70-209, MCA, is amended to read:

10 "15-70-209. Information reports -- confidentiality. (1)  
 11 Any A person receiving gasoline, including every exporter,  
 12 common carrier, private carrier, and contract carrier of  
 13 property who ~~shall haul, receive, transport, or ship~~ any  
 14 hauls, receives, transports, or ships gasoline from any  
 15 other state or foreign country into this state or from this  
 16 state to any other state or foreign country or from any  
 17 refinery or pipeline terminal in this state to another point  
 18 within this state, shall submit to the department of  
 19 revenue, upon its request and within the time specified, a  
 20 statement showing the number of gallons of gasoline  
 21 contained in each shipment in interstate commerce and the  
 22 movement of ~~such~~ the products from any refinery or pipeline  
 23 terminal located within this state to another point within  
 24 this state during the preceding calendar month, the names  
 25 and addresses of the consignor and the consignee, and the

LC 0218/01

1 date of delivery to the consignee.

2 (2) ~~In--case--of--any~~ A person, except a licensed  
3 ~~distributors distributor~~ or ~~exporters exporter~~, who refuses  
4 or fails to file a statement as ~~herein--provided--for~~,  
5 required in this section there is hereby-imposed subject to  
6 a penalty of \$25 for each failure or refusal; ~~provided~~,  
7 however, that if any a person ~~shall-establish~~ establishes to  
8 the satisfaction of the department that his failure to file  
9 a statement as prescribed by the department was due to  
10 reasonable cause, the department shall waive the penalty.

11 (3) The department may not publish or otherwise  
12 disseminate information contained in a statement required  
13 under this section in a form that allows identification of a  
14 distributor or a purchaser of gasoline."

-End-

APPROVED BY COMM. ON  
BUSINESS & INDUSTRY

SENATE BILL NO. 148

INTRODUCED BY SVRCEK, THOMAS, B. BROWN, HARPER,  
RANEY, MEASURE

A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING FOR  
CONFIDENTIALITY OF INFORMATION FROM A GASOLINE DISTRIBUTOR  
THAT IS IDENTIFIABLE AS PERTAINING TO AN INDIVIDUAL; AND  
AMENDING SECTIONS 15-70-205 AND 15-70-209, MCA."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

**Section 1.** Section 15-70-205, MCA, is amended to read:

"15-70-205. Distributor's statement and payment --  
confidentiality. (1) Each distributor shall, not later than  
the 25th day of each calendar month, render a true  
statement, duly signed, to the department of revenue of all  
gasoline distributed and received by him in this state  
during the preceding calendar month and containing such any  
other information as the department may reasonably require  
in order to administer the gasoline license tax law. The  
statement shall must be accompanied by a payment in an  
amount equal to the tax imposed by 15-70-204 less any refund  
credit issued under 15-70-226 and less 1% of the total tax  
which shall that may be deducted by the distributor as an  
allowance for evaporation and other loss of gasoline  
distributed by such the distributor; provided, however, that

no such allowance shall may be deducted from the 1 cent tax  
on aviation gasoline.

(2) Any A distributor engaged in or carrying on his  
business at more than one place or location in this state  
may include all such places of business in one statement.

(3) The department OR A DEPUTY, ASSISTANT, AGENT,  
CLERK, OR OTHER EMPLOYEE OF THE DEPARTMENT may not publish  
or otherwise disseminate information contained in a  
statement required under this section in a form that allows  
identification of a distributor or a purchaser of gasoline."

**Section 2.** Section 15-70-209, MCA, is amended to read:

"15-70-209. Information reports -- confidentiality. (1)  
Any A person receiving gasoline, including every exporter,  
common carrier, private carrier, and contract carrier of  
property who shall--haul,--receive,--transport,--or--ship--any  
hauls, receives, transports, or ships gasoline from any  
other state or foreign country into this state or from this  
state to any other state or foreign country or from any  
refinery or pipeline terminal in this state to another point  
within this state, shall submit to the department of  
revenue, upon its request and within the time specified, a  
statement showing the number of gallons of gasoline  
contained in each shipment in interstate commerce and the  
movement of such the products from any refinery or pipeline  
terminal located within this state to another point within

**SECOND READING**  
SB 148



SB 0148/02

1 this state during the preceding calendar month, the names  
2 and addresses of the consignor and the consignee, and the  
3 date of delivery to the consignee.

4 (2) ~~in--case--of--any~~ A person, except a licensed  
5 ~~distributors~~ distributor or ~~exporters~~ exporter, who refuses  
6 or fails to file a statement as ~~herein--provided--for,~~  
7 required in this section there is hereby imposed subject to  
8 a penalty of \$25 for each failure or refusal; ~~provided,~~  
9 however, that if any a person ~~shall-establish~~ establishes to  
10 the satisfaction of the department that his failure to file  
11 a statement as prescribed by the department was due to  
12 reasonable cause, the department shall waive the penalty.

13 (3) The department OR A DEPUTY, ASSISTANT, AGENT,  
14 CLERK, OR OTHER EMPLOYEE OF THE DEPARTMENT may not publish  
15 or otherwise disseminate information contained in a  
16 statement required under this section in a form that allows  
17 identification of a distributor or a purchaser of gasoline."

-End-

## 1 SENATE BILL NO. 148

2 INTRODUCED BY SVRCEK, THOMAS, B. BROWN, HARPER,

3 RANEY, MEASURE

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5 A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING FOR  
6 CONFIDENTIALITY OF INFORMATION FROM A GASOLINE DISTRIBUTOR  
7 THAT IS IDENTIFIABLE AS PERTAINING TO AN INDIVIDUAL; AND  
8 AMENDING SECTIONS 15-70-205 AND 15-70-209, MCA."

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11 Section 1. Section 15-70-205, MCA, is amended to read:

12 "15-70-205. Distributor's statement and payment --  
13 confidentiality. (1) Each distributor shall, not later than  
14 the 25th day of each calendar month, render a true  
15 statement, duly signed, to the department of revenue of all  
16 gasoline distributed and received by him in this state  
17 during the preceding calendar month and containing such any  
18 other information as the department may reasonably require  
19 in order to administer the gasoline license tax law. The  
20 statement shall must be accompanied by a payment in an  
21 amount equal to the tax imposed by 15-70-204 less any refund  
22 credit issued under 15-70-226 and less 1% of the total tax  
23 which shall that may be deducted by the distributor as an  
24 allowance for evaporation and other loss of gasoline  
25 distributed by such the distributor; provided, however, that

1 no such allowance shall may be deducted from the 1 cent tax  
2 on aviation gasoline.

3 (2) Any A distributor engaged in or carrying on his  
4 business at more than one place or location in this state  
5 may include all such places of business in one statement.

6 (3) The department OR A DEPUTY, ASSISTANT, AGENT,  
7 CLERK, OR OTHER EMPLOYEE OF THE DEPARTMENT may not publish  
8 or otherwise disseminate information contained in a  
9 statement required under this section in a form that allows  
10 identification of a distributor or a purchaser of gasoline."

11 Section 2. Section 15-70-209, MCA, is amended to read:

12 "15-70-209. Information reports -- confidentiality. (1)  
13 Any A person receiving gasoline, including every exporter,  
14 common carrier, private carrier, and contract carrier of  
15 property who shall ~~haul, receive, transport, or ship any~~  
16 hauls, receives, transports, or ships gasoline from any  
17 other state or foreign country into this state or from this  
18 state to any other state or foreign country or from any  
19 refinery or pipeline terminal in this state to another point  
20 within this state, shall submit to the department of  
21 revenue, upon its request and within the time specified, a  
22 statement showing the number of gallons of gasoline  
23 contained in each shipment in interstate commerce and the  
24 movement of such the products from any refinery or pipeline  
25 terminal located within this state to another point within

SB 0148/02

1 this state during the preceding calendar month, the names  
2 and addresses of the consignor and the consignee, and the  
3 date of delivery to the consignee.

4 (2) ~~In--case--of--any~~ A person, except a licensed  
5 distributors distributor or exporters exporter, who refuses  
6 or fails to file a statement as ~~herein--provided--for,~~  
7 required in this section there is hereby-imposed subject to  
8 a penalty of \$25 for each failure or refusal; ~~provided,~~  
9 however, that if any a person ~~shall-establish~~ establishes to  
10 the satisfaction of the department that his failure to file  
11 a statement as prescribed by the department was due to  
12 reasonable cause, the department shall waive the penalty.

13 (3) The department OR A DEPUTY, ASSISTANT, AGENT,  
14 CLERK, OR OTHER EMPLOYEE OF THE DEPARTMENT may not publish  
15 or otherwise disseminate information contained in a  
16 statement required under this section in a form that allows  
17 identification of a distributor or a purchaser of gasoline."

-End-



SENATE BILL NO. 148

INTRODUCED BY SVRCEK, THOMAS, B. BROWN, HARPER,

RANEY, MEASURE

A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING FOR CONFIDENTIALITY OF INFORMATION FROM A GASOLINE DISTRIBUTOR THAT IS IDENTIFIABLE AS PERTAINING TO AN INDIVIDUAL; AND AMENDING SECTIONS 15-70-205 AND 15-70-209, MCA."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

Section 1. Section 15-70-205, MCA, is amended to read:

"15-70-205. Distributor's statement and payment -- confidentiality. (1) Each distributor shall, not later than the 25th day of each calendar month, render a true statement, duly signed, to the department of revenue of all gasoline distributed and received by him in this state during the preceding calendar month and containing such any other information as the department may reasonably require in order to administer the gasoline license tax law. The statement shall must be accompanied by a payment in an amount equal to the tax imposed by 15-70-204 less any refund credit issued under 15-70-226 and less 1% of the total tax which shall that may be deducted by the distributor as an allowance for evaporation and other loss of gasoline distributed by such the distributor; provided, however, that

no such allowance shall may be deducted from the 1 cent tax on aviation gasoline.

(2) Any A distributor engaged in or carrying on his business at more than one place or location in this state may include all such places of business in one statement.

(3) The department OR A DEPUTY, ASSISTANT, AGENT, CLERK, OR OTHER EMPLOYEE OF THE DEPARTMENT may not publish or otherwise disseminate information contained in a statement required under this section in a form that allows identification of a distributor or a purchaser of gasoline."

Section 2. Section 15-70-209, MCA, is amended to read:

"15-70-209. Information reports -- confidentiality. (1) Any A person receiving gasoline, including every exporter, common carrier, private carrier, and contract carrier of property who shall--haul;--receive;--transport;--or--ship--any hauls, receives, transports, or ships gasoline from any other state or foreign country into this state or from this state to any other state or foreign country or from any refinery or pipeline terminal in this state to another point within this state, shall submit to the department of revenue, upon its request and within the time specified, a statement showing the number of gallons of gasoline contained in each shipment in interstate commerce and the movement of such the products from any refinery or pipeline terminal located within this state to another point within

REFERENCE BILL

SB 148

CONSENT CALENDAR



1 this state during the preceding calendar month, the names  
2 and addresses of the consignor and the consignee, and the  
3 date of delivery to the consignee.

4 (2) ~~in--case--of--any~~ A person, except a licensed  
5 distributors distributor or exporters exporter, who refuses  
6 or fails to file a statement as ~~herein--provided--for,~~  
7 required in this section there is hereby ~~imposed~~ subject to  
8 a penalty of \$25 for each failure or refusal; ~~provided,~~  
9 however, that if any a person ~~shall--establish~~ establishes to  
10 the satisfaction of the department that his failure to file  
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12 reasonable cause, the department shall waive the penalty.

13 (3) The department OR A DEPUTY, ASSISTANT, AGENT,  
14 CLERK, OR OTHER EMPLOYEE OF THE DEPARTMENT may not publish  
15 or otherwise disseminate information contained in a  
16 statement required under this section in a form that allows  
17 identification of a distributor or a purchaser of gasoline."

-End-

GOVERNOR'S AMENDMENTS  
TO SENATE BILL 148  
(REFERENCE COPY, AS AMENDED)  
MARCH 20, 1991

1. Page 2, line 10  
Following: "gasoline."  
Insert: "Nothing herein shall be construed to prohibit:  
    (a) the delivery to a distributor or his authorized representative of a certified copy of any return or report filed in connection with his tax;  
    (b) the inspection by the attorney general or other legal representative of the state of the report or return of any distributor who shall bring action to set aside or review the tax based thereon or against whom an action or proceeding has been instituted in accordance with the provision of Title 15.  
    (c) the publication of statistics so classified as to prevent the identification of particular reports or returns and the items thereof;  
    (d) the inspection by the commissioner of internal revenue of the United States or the proper officer of any representative of either officer of the report or return of any distributor or the furnishing to such officer or this authorized representative of an abstract of the report or return, but such permission shall be granted or such information furnished to such officer or his representative only if the statutes of the United States or of such other state, as the case may be, grant substantially similar privileges to the proper officer of this state charged with the administration of this chapter or in compliance with 15-70-121 and 122; or  
    (e) the compliance of the department with any order of a court of competent jurisdiction."
  
2. Page 3, line 17.  
Following: "gasoline."  
Insert: "Nothing herein shall be construed to prohibit:  
    (a) the delivery to a person or his authorized representative of a certified copy of any report filed under subsection (1);  
    (b) the inspection by the attorney general or other legal representative of the state of the report or statement of any person if a person or distributor shall bring action to set aside or review the tax based thereon or if an action or proceeding has been instituted in accordance with the provision of Title 15 against that person or a distributor;  
    (c) the publication of statistics so classified as to prevent the identification of particular reports or statements and the items thereof;  
    (d) the inspection by the commissioner of internal revenue of the United States or the proper officer of any state

imposing a tax on motor fuels or the authorized representative of either officer of the report or statement of any person or the furnishing to such officer or this authorized representative of an abstract of the report or statement, but such permission shall be granted or such information furnished to such officer or his representative only if the statutes of the United States or of such other state, as the case may be, grant substantially similar privileges to the proper officer of this state charged with the administration of this chapter or in compliance with 15-70-121 and 122; or

(e) the compliance of the department with any order of a court of competent jurisdiction."

SENATE BILL NO. 148

INTRODUCED BY SVRCEK, THOMAS, B. BROWN, HARPER,  
RANEY, MEASURE

A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING FOR  
CONFIDENTIALITY OF INFORMATION FROM A GASOLINE DISTRIBUTOR  
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the 25th day of each calendar month, render a true  
statement, duly signed, to the department of revenue of all  
gasoline distributed and received by him in this state  
during the preceding calendar month and containing such any  
other information as the department may reasonably require  
in order to administer the gasoline license tax law. The  
statement ~~shall~~ must be accompanied by a payment in an  
amount equal to the tax imposed by 15-70-204 less any refund  
credit issued under 15-70-226 and less 1% of the total tax  
which ~~shall~~ that may be deducted by the distributor as an  
allowance for evaporation and other loss of gasoline  
distributed by such the distributor; provided, however, that

no such allowance ~~shall~~ may be deducted from the 1 cent tax  
on aviation gasoline.

(2) Any A distributor engaged in or carrying on his  
business at more than one place or location in this state  
may include all such places of business in one statement.

(3) The department OR A DEPUTY, ASSISTANT, AGENT,  
CLERK, OR OTHER EMPLOYEE OF THE DEPARTMENT may not publish  
or otherwise disseminate information contained in a  
statement required under this section in a form that allows  
identification of a distributor or a purchaser of gasoline.

NOTHING IN THIS SECTION MAY BE CONSTRUED TO PROHIBIT:

(A) THE DELIVERY TO A DISTRIBUTOR OR HIS AUTHORIZED  
REPRESENTATIVE OF A CERTIFIED COPY OF ANY RETURN OR REPORT  
FILED IN CONNECTION WITH HIS TAX;

(B) THE INSPECTION BY THE ATTORNEY GENERAL OR OTHER  
LEGAL REPRESENTATIVE OF THE STATE OF THE REPORT OR RETURN OF  
A DISTRIBUTOR WHO BRINGS AN ACTION TO SET ASIDE OR REVIEW  
THE TAX BASED ON THE REPORT OR RETURN OR AGAINST WHOM AN  
ACTION OR PROCEEDING HAS BEEN INSTITUTED IN ACCORDANCE WITH  
THE PROVISIONS OF TITLE 15;

(C) THE PUBLICATION OF STATISTICS CLASSIFIED TO PREVENT  
THE IDENTIFICATION OF PARTICULAR REPORTS OR RETURNS AND THE  
ITEMS IN THE REPORTS OR RETURNS;

(D) THE INSPECTION BY THE COMMISSIONER OF INTERNAL  
REVENUE OF THE UNITED STATES OR THE PROPER OFFICER OR ANY



1 REPRESENTATIVE OF EITHER OFFICER OF THE REPORT OR RETURN OF  
 2 ANY DISTRIBUTOR OR THE FURNISHING TO THE OFFICER OR  
 3 AUTHORIZED REPRESENTATIVE OF AN ABSTRACT OF THE REPORT OR  
 4 RETURN, BUT PERMISSION MUST BE GRANTED OR INFORMATION MUST  
 5 BE FURNISHED TO THE OFFICER OR HIS REPRESENTATIVE ONLY IF  
 6 THE STATUTES OF THE UNITED STATES OR THE OTHER STATE GRANT  
 7 SUBSTANTIALLY SIMILAR PRIVILEGES TO THE PROPER OFFICER OF  
 8 THIS STATE CHARGED WITH THE ADMINISTRATION OF THIS CHAPTER  
 9 OR IN COMPLIANCE WITH 15-70-121 AND 15-70-122; OR

10 (E) THE COMPLIANCE OF THE DEPARTMENT WITH ANY ORDER OF  
 11 A COURT OF COMPETENT JURISDICTION."

12 **Section 2.** Section 15-70-209, MCA, is amended to read:

13 **"15-70-209. Information reports -- confidentiality.** (1)  
 14 Any A person receiving gasoline, including every exporter,  
 15 common carrier, private carrier, and contract carrier of  
 16 property who ~~shall haul, receive, transport, or ship any~~  
 17 hauls, receives, transports, or ships gasoline from any  
 18 other state or foreign country into this state or from this  
 19 state to any other state or foreign country or from any  
 20 refinery or pipeline terminal in this state to another point  
 21 within this state, shall submit to the department of  
 22 revenue, upon its request and within the time specified, a  
 23 statement showing the number of gallons of gasoline  
 24 contained in each shipment in interstate commerce and the  
 25 movement of such the products from any refinery or pipeline

1 terminal located within this state to another point within  
 2 this state during the preceding calendar month, the names  
 3 and addresses of the consignor and the consignee, and the  
 4 date of delivery to the consignee.

5 (2) ~~In case of any~~ A person, except a licensed  
 6 distributors distributor or exporters exporter, who refuses  
 7 or fails to file a statement as ~~herein provided for~~  
 8 required in this section there is hereby imposed subject to  
 9 a penalty of \$25 for each failure or refusal; provided,  
 10 however, that if any a person ~~shall establish~~ establishes to  
 11 the satisfaction of the department that his failure to file  
 12 a statement as prescribed by the department was due to  
 13 reasonable cause, the department shall waive the penalty.

14 (3) The department OR A DEPUTY, ASSISTANT, AGENT,  
 15 CLERK, OR OTHER EMPLOYEE OF THE DEPARTMENT may not publish  
 16 or otherwise disseminate information contained in a  
 17 statement required under this section in a form that allows  
 18 identification of a distributor or a purchaser of gasoline.  
 19 NOTHING IN THIS SECTION MAY BE CONSTRUED TO PROHIBIT:

20 (A) THE DELIVERY TO A PERSON OR HIS AUTHORIZED  
 21 REPRESENTATIVE OF A CERTIFIED COPY OF ANY REPORT FILED UNDER  
 22 SUBSECTION (1);

23 (B) THE INSPECTION BY THE ATTORNEY GENERAL OR OTHER  
 24 LEGAL REPRESENTATIVE OF THE STATE OF THE REPORT OR STATEMENT  
 25 OF A PERSON IF A PERSON OR DISTRIBUTOR BRINGS AN ACTION TO

1 SET ASIDE OR REVIEW THE TAX BASED ON THE REPORT OR STATEMENT  
2 OR IF AN ACTION OR PROCEEDING HAS BEEN INSTITUTED IN  
3 ACCORDANCE WITH THE PROVISIONS OF TITLE 15 AGAINST THAT  
4 PERSON OR DISTRIBUTOR;

5 (C) THE PUBLICATION OF STATISTICS CLASSIFIED TO PREVENT  
6 THE IDENTIFICATION OF PARTICULAR REPORTS OR STATEMENTS AND  
7 THE ITEMS IN THE REPORTS OR STATEMENTS;

8 (D) THE INSPECTION BY THE COMMISSIONER OF INTERNAL  
9 REVENUE OF THE UNITED STATES OR THE PROPER OFFICER OF ANY  
10 STATE IMPOSING A TAX ON MOTOR FUELS OR THE AUTHORIZED  
11 REPRESENTATIVE OF EITHER OFFICER OF THE REPORT OR STATEMENT  
12 OF ANY PERSON OR THE FURNISHING TO THE OFFICER OR AUTHORIZED  
13 REPRESENTATIVE OF AN ABSTRACT OF THE REPORT OR STATEMENT,  
14 BUT PERMISSION MAY BE GRANTED OR INFORMATION MAY BE  
15 FURNISHED TO THE OFFICER OR HIS REPRESENTATIVE ONLY IF THE  
16 STATUTES OF THE UNITED STATES OR THE OTHER STATE GRANT  
17 SUBSTANTIALLY SIMILAR PRIVILEGES TO THE PROPER OFFICER OF  
18 THIS STATE CHARGED WITH THE ADMINISTRATION OF THIS CHAPTER  
19 OR IN COMPLIANCE WITH 15-70-121 AND 15-70-122; OR

20 (E) THE COMPLIANCE OF THE DEPARTMENT WITH ANY ORDER OF  
21 A COURT OF COMPETENT JURISDICTION."

-End-