

HOUSE BILL NO. 276

INTRODUCED BY BRADLEY, MILLER, SPAETH, BRANDEWIE

IN THE HOUSE

January 19, 1985	Introduced and referred to Committee on Judiciary.
February 15, 1985	Committee recommend bill do pass. Report adopted. Bill printed and placed on members' desks.
February 16, 1985	Second reading, do pass.
February 18, 1985	Considered correctly engrossed.
February 19, 1985	Third reading, passed. Transmitted to Senate.

IN THE SENATE

February 21, 1985	Introduced and referred to Committee on Judiciary.
March 5, 1985	Committee recommend bill be concurred in as amended. Report adopted. Statement of Intent attached.
March 6, 1985	Second reading, concurred in.
March 8, 1985	Third reading, concurred in. Ayes, 48; Noes, 0. Returned to House with amendments and Statement of Intent.

IN THE HOUSE

March 9, 1985	Received from Senate.
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March 13, 1985

Second reading, amendments and
Statement of Intent concurred
in.

March 14, 1985

Third reading, amendments and
Statement of Intent concurred
in.

Sent to enrolling.

Reported correctly enrolled.

HOUSE BILL NO. 276

INTRODUCED BY Bradley Mills
Bradley Mills

A BILL FOR AN ACT ENTITLED: "AN ACT AUTHORIZING THE DEPARTMENT OF REVENUE TO PROVIDE TO THE DEPARTMENT OF SOCIAL AND REHABILITATION SERVICES CERTAIN INFORMATION PERTAINING TO APPLICANTS FOR PUBLIC ASSISTANCE; AMENDING SECTION 15-30-303, MCA."

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

Section 1. Section 15-30-303, MCA, is amended to read:

"15-30-303. Confidentiality of tax records. (1) Except in accordance with proper judicial order or as otherwise provided by law, it is unlawful for the department or any deputy, assistant, agent, clerk, or other officer or employee to divulge or make known in any manner the amount of income or any particulars set forth or disclosed in any report or return required under this chapter or any other information secured in the administration of this chapter. It is also unlawful to divulge or make known in any manner any federal return or federal return information disclosed on any return or report required by rule of the department or under this chapter.

(2) The officers charged with the custody of such reports and returns shall not be required to produce any of

them or evidence of anything contained in them in any action or proceeding in any court, except in any action or proceeding to which the department is a party under the provisions of this chapter or any other taxing act or on behalf of any party to any action or proceedings under the provisions of this chapter or such other act when the reports or facts shown thereby are directly involved in such action or proceedings, in either of which events the court may require the production of and may admit in evidence so much of said reports or of the facts shown thereby as are pertinent to the action or proceedings and no more.

(3) Nothing herein shall be construed to prohibit:

(a) the delivery to a taxpayer or his duly authorized representative of a certified copy of any return or report filed in connection with his tax;

(b) the publication of statistics so classified as to prevent the identification of particular reports or returns and the items thereof; or

(c) the inspection by the attorney general or other legal representative of the state of the report or return of any taxpayer 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 provisions of 15-30-311 and 15-30-322.

(4) Reports and returns shall be preserved for 3 years

1 and thereafter until the department orders them to be
2 destroyed.

3 (5) Any offense against subsections (1) through (4) of
4 this section shall be punished by a fine not exceeding
5 \$1,000 or by imprisonment in the county jail not exceeding 1
6 year, or both, at the discretion of the court, and if the
7 offender be an officer or employee of the state, he shall be
8 dismissed from office and be incapable of holding any public
9 office in this state for a period of 1 year thereafter.

10 (6) Notwithstanding the provisions of this section,
11 the department may permit the commissioner of internal
12 revenue of the United States or the proper officer of any
13 state imposing a tax upon the incomes of individuals or the
14 authorized representative of either such officer to inspect
15 the return of income of any individual or may furnish to
16 such officer or his authorized representative an abstract of
17 the return of income of any individual or supply him with
18 information concerning any item of income contained in any
19 return or disclosed by the report of any investigation of
20 the income or return of income of any individual, but such
21 permission shall be granted or such information furnished to
22 such officer or his representative only if the statutes of
23 the United States or of such other state, as the case may
24 be, grant substantially similar privileges to the proper
25 officer of this state charged with the administration of

1 this chapter.

2 (7) Further, notwithstanding any of the provisions of
3 this section, the department shall furnish:

4 (a) to the division of motor vehicles of the
5 department of justice all information necessary to identify
6 those persons qualifying for the additional exemption for
7 blindness pursuant to 15-30-112(4), for the purpose of
8 enabling said division to administer the provisions of
9 61-5-105; and

10 (b) to the department of social and rehabilitation
11 services information acquired under 15-30-301, pertaining to
12 an applicant for public assistance, reasonably necessary for
13 the prevention and detection of public assistance fraud and
14 abuse."

15 NEW SECTION. Section 2. Extension of authority. Any
16 existing authority of the department of revenue to make
17 rules on the subject of the provisions of this act is
18 extended to the provisions of this act.

-End-

APPROVED BY COMMITTEE
ON JUDICIARY

HOUSE BILL NO. 276

INTRODUCED BY Bradley Mills
Beckwith

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16 employee to divulge or make known in any manner the amount
17 of income or any particulars set forth or disclosed in any
18 report or return required under this chapter or any other
19 information secured in the administration of this chapter.
20 It is also unlawful to divulge or make known in any manner
21 any federal return or federal return information disclosed
22 on any return or report required by rule of the department
23 or under this chapter.

24 (2) The officers charged with the custody of such
25 reports and returns shall not be required to produce any of

1 them or evidence of anything contained in them in any action
2 or proceeding in any court, except in any action or
3 proceeding to which the department is a party under the
4 provisions of this chapter or any other taxing act or on
5 behalf of any party to any action or proceedings under the
6 provisions of this chapter or such other act when the
7 reports or facts shown thereby are directly involved in such
8 action or proceedings, in either of which events the court
9 may require the production of and may admit in evidence so
10 much of said reports or of the facts shown thereby as are
11 pertinent to the action or proceedings and no more.

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18 and the items thereof; or
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20 legal representative of the state of the report or return of
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23 proceeding has been instituted in accordance with the
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6 year, or both, at the discretion of the court, and if the
7 offender be an officer or employee of the state, he shall be
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9 office in this state for a period of 1 year thereafter.

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Billings

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them or evidence of anything contained in them in any action or proceeding in any court, except in any action or proceeding to which the department is a party under the provisions of this chapter or any other taxing act or on behalf of any party to any action or proceedings under the provisions of this chapter or such other act when the reports or facts shown thereby are directly involved in such action or proceedings, in either of which events the court may require the production of and may admit in evidence so much of said reports or of the facts shown thereby as are pertinent to the action or proceedings and no more.

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4 this section shall be punished by a fine not exceeding
5 \$1,000 or by imprisonment in the county jail not exceeding 1
6 year, or both, at the discretion of the court, and if the
7 offender be an officer or employee of the state, he shall be
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9 office in this state for a period of 1 year thereafter.

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18 information concerning any item of income contained in any
19 return or disclosed by the report of any investigation of
20 the income or return of income of any individual, but such
21 permission shall be granted or such information furnished to
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17 rules on the subject of the provisions of this act is
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-End-

SENATE

STANDING COMMITTEE REPORT

March 5 19 85

MR. PRESIDENT

We, your committee on JUDICIARY

having had under consideration HOUSE BILL No. 276

third reading copy (blue color)

(Senator Crippen)

TAX INFORMATION ON APPLICANTS FOR PUBLIC ASSISTANCE AUTHORIZED FOR SRS

Respectfully report as follows: That HOUSE BILL No. 276

be amended as follows:

- 1. Page 4, line 14. Following: "abuse" Insert: ", provided notice to the applicant has been given"

AND AS AMENDED

BE CONCURRED IN

STATEMENT OF INTENT ADOPTED AND ATTACHED

XXXXXXXX

XXXXXXXX

Handwritten signature of Senator Joe Mazurek

Senator Joe Mazurek Chairman

March 5 19 85

MR. PRESIDENT,

WE, YOUR COMMITTEE ON JUDICIARY, HAVING HAD UNDER CONSIDERATION HOUSE BILL NO. 276, ATTACH THE FOLLOWING STATEMENT OF INTENT:

STATEMENT OF INTENT

HOUSE BILL NO. 276

A statement of intent is necessary for this act in order to clarify the type of notice the legislature intends to be given to applicants for public assistance by the department of social and rehabilitation services. It is the intent of the legislature that the notice may be contained in the initial release of confidential information which an applicant signs when applying for public assistance. The notice shall be reasonably simple and specific as to the type of information obtainable.

It is the further intent of the legislature that rules adopted by the department of revenue to implement this act may not be burdensome to the department of social and rehabilitation services in obtaining the information so long as the notice has been given. The department of revenue shall cooperate with the department of social and rehabilitation services in achieving the purpose of this act, which is to allow easy access to information obtainable from other sources in order to reduce fraud in obtaining public assistance.

Handwritten signature of Senator Joe Mazurek

Senator Joe Mazurek, Chairman

1 STATEMENT OF INTENT

2 HOUSE BILL 276

3 Senate Judiciary Committee

4

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18 as the notice has been given. The department of revenue
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20 rehabilitation services in achieving the purpose of this
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REFERENCE BILL

HB 276



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INTRODUCED BY BRADLEY, MILLER, SPAETH, BRANDEWIE

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