

SENATE BILL NO. 101

INTRODUCED BY JACOBSON
BY REQUEST OF THE LEGISLATIVE FINANCE COMMITTEE

IN THE SENATE

JANUARY 8, 1993	INTRODUCED AND REFERRED TO COMMITTEE ON FINANCE & CLAIMS.
	FIRST READING.
JANUARY 15, 1993	COMMITTEE RECOMMEND BILL DO PASS. REPORT ADOPTED.
JANUARY 16, 1993	PRINTING REPORT.
	SECOND READING, DO PASS.
JANUARY 18, 1993	ENGROSSING REPORT.
	THIRD READING, PASSED. AYES, 48; NOES, 0.
	TRANSMITTED TO HOUSE.

IN THE HOUSE

JANUARY 19, 1993	INTRODUCED AND REFERRED TO COMMITTEE ON TAXATION.
	FIRST READING.
JANUARY 23, 1993	COMMITTEE RECOMMEND BILL BE CONCURRED IN. REPORT ADOPTED.
JANUARY 26, 1993	SECOND READING, CONCURRED IN.
JANUARY 28, 1993	THIRD READING, CONCURRED IN. AYES, 94; NOES, 4.
JANUARY 29, 1993	RETURNED TO SENATE.

IN THE SENATE

JANUARY 29, 1993	RECEIVED FROM HOUSE.
	SENT TO ENROLLING.
	REPORTED CORRECTLY ENROLLED.

1 Senate BILL NO. 101
2 INTRODUCED BY Spicer
3 BY REQUEST OF THE LEGISLATIVE FINANCE COMMITTEE
4
5 A BILL FOR AN ACT ENTITLED: "AN ACT CLARIFYING THE FORM IN
6 WHICH INDIVIDUAL INCOME TAX DATA IS PROVIDED TO THE
7 LEGISLATIVE FISCAL ANALYST; CLARIFYING THAT THE DEPARTMENT
8 OF REVENUE MAY PROVIDE INDIVIDUAL INCOME TAX DATA TO THE
9 OFFICE OF BUDGET AND PROGRAM PLANNING; REQUIRING THAT THE
10 INDIVIDUAL INCOME TAX DATA PROVIDED TO THE OFFICE OF BUDGET
11 AND PROGRAM PLANNING BE THE SAME AS THE DATA PROVIDED TO THE
12 LEGISLATIVE FISCAL ANALYST; AND AMENDING SECTIONS 5-12-303,
13 15-30-303, AND 17-7-111, MCA."
14
15 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
16 **Section 1.** Section 5-12-303, MCA, is amended to read:
17 "5-12-303. Fiscal analysis information from state
18 agencies. (1) The legislative fiscal analyst has the
19 authority to investigate and examine the costs and revenues
20 of state government activities and may examine and obtain
21 copies of the records, books, and files of any state agency,
22 including confidential records.
23 (2) When confidential records and information are
24 obtained from a state agency, the legislative fiscal analyst
25 and staff must be subject to the same penalties for

1 unauthorized disclosure of ~~such the~~ confidential records and
2 information provided for under the laws administered by the
3 state agency. The legislative fiscal analyst shall develop
4 policies to prevent the unauthorized disclosure of
5 confidential records and information obtained from state
6 agencies.
7 (3) The legislative fiscal analyst may not obtain
8 copies of individual income tax records protected under
9 15-30-303. The department of revenue shall make individual
10 income tax data available by ~~a masking method that conceals~~
11 ~~the identity of the taxpayer~~ removing names, addresses,
12 occupations, social security numbers, and taxpayer
13 identification numbers. The ~~masking method~~ department of
14 revenue may not ~~destroy the statistical integrity of the~~
15 ~~individual income tax records~~ alter the data in any other
16 way. The ~~masking method, including how data is masked, must~~
17 ~~be disclosed to the legislative fiscal analyst~~ subject to
18 the same restrictions on disclosure as are individual income
19 tax returns.
20 (4) The budget director shall furnish the legislative
21 fiscal analyst with copies of all budget requests, at the
22 time of submission to the budget director as provided by
23 law, and, if requested, all underlying and supporting
24 documentation.
25 (5) In the year preceding each legislative session, the

1 budget director shall furnish the legislative fiscal analyst
2 on a confidential basis:

3 (a) by December 1, a copy of the documents ~~which that~~
4 reflect the anticipated receipts and other means of
5 financing the budget for each fiscal year of the ensuing
6 biennium;

7 (b) by December 1, a preliminary budget ~~which shall~~
8 that must meet the statutory requirements for submission of
9 the budget to the legislature;

10 (c) by December 3, a paper copy and an electronic copy
11 of the documents that reflect expenditures to the second
12 level, as provided in 17-1-102(3), by funding source and
13 detailed by accounting entity; and

14 (d) by December 15, all amendments to the preliminary
15 budget.

16 (6) Within 1 day after the legislative finance
17 committee presents its budget analysis to the legislature,
18 the budget director and the legislative fiscal analyst shall
19 exchange expenditure and disbursement recommendations by
20 second-level expenditure detail and by funding sources
21 detailed by accounting entity. This information must be
22 filed in the respective offices and be made available to the
23 legislature and the public.

24 (7) This section does not authorize publication or
25 public disclosure of information if the law prohibits such

1 publication or disclosure."

2 **Section 2.** Section 15-30-303, MCA, is amended to read:

3 "15-30-303. Confidentiality of tax records. (1) Except
4 as provided in subsections (6) and (7) or in accordance with
5 a proper judicial order or as otherwise provided by law, it
6 is unlawful ~~for--the--department--or--any--deputy--assistant--~~
7 ~~agent--clerk--or--other--officer--or--employee~~ to divulge or
8 make known in any manner;

9 (a) the amount of income or any particulars set forth
10 or disclosed in any individual report or individual return
11 required under this chapter or any other information secured
12 in the administration of this chapter; or

13 ~~(b) It is also unlawful to divulge or make known in any~~
14 ~~manner~~ any federal return or federal return information
15 disclosed on any return or report required by rule of the
16 department or under this chapter.

17 (2) (a) The officers charged with the custody of such
18 reports and returns ~~shall~~ may not be required to produce any
19 of them or evidence of anything contained in them in any an
20 action or proceeding in any a court, except in any an action
21 or proceeding;

22 (i) to which the department is a party under the
23 provisions of this chapter or any other taxing act; or

24 (ii) on behalf of any a party to any action or
25 proceedings under the provisions of this chapter or such

other ~~act~~ taxes when the reports or facts shown ~~thereby~~ by the ~~reports~~ are directly involved in ~~such the~~ action or proceedings~~7~~.

~~(b) in-either-of-which-events-the~~ The court may require the production of and may admit in evidence ~~so only as~~ much of ~~said the~~ reports or of the facts shown ~~thereby by the~~ reports as are pertinent to the action or proceedings ~~and-no~~ more.

~~(3) Nothing-herein-shall-be-construed-to~~ This section does not prohibit:

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

(b) the publication of statistics ~~so classified as~~ to prevent the identification of particular reports or returns and the items ~~thereof of~~ particular reports or returns; 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~~ brings an action to set aside or review the tax based ~~thereon on the report or return~~ 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 must~~ be preserved for 3 years and ~~thereafter~~ may be preserved until the department

orders them to be destroyed.

(5) Any offense against subsections (1) through (4) of this section ~~shall-be-punished~~ is punishable by a fine not exceeding \$1,000 or by imprisonment in the county jail for a term not exceeding 1 year, or both~~7-at-the-discretion-of-the court7--and-if~~. If the offender ~~be~~ is an officer or employee of the state, ~~he-shall~~ the offender must be dismissed from office and ~~be-incapable-of-holding~~ may not hold any public office in this state for a period of 1 year ~~thereafter~~ after dismissal.

~~(6) Notwithstanding-the-provisions-of-this-section7-the~~ The department may permit the commissioner of internal revenue of the United States or the proper officer of any state imposing a tax upon the incomes of individuals or the authorized representative of either ~~such~~ officer to inspect the return of income of any individual or may furnish to ~~such the~~ officer or ~~his~~ an authorized representative an abstract of the return of income of any individual or supply ~~him the officer~~ with information concerning any an item of income contained in ~~any a~~ return or disclosed by the report of ~~any an~~ investigation of the income or return of income of ~~any an~~ individual, but ~~such~~ permission ~~shall~~ may be granted or ~~such~~ information furnished ~~to--such--officer--or--his~~ representative only if the statutes of the United States or of ~~such the~~ other state~~7--as--the--case--may--be7~~ grant

substantially similar privileges to the proper officer of this state charged with the administration of this chapter.

(7) ~~Further,--notwithstanding--any-of-the-provisions-of this-section--the~~ The department shall furnish:

(a) to the department of justice all information necessary to identify those persons qualifying for the additional exemption for blindness pursuant to 15-30-112(4), for the purpose of enabling the department of justice to administer the provisions of 61-5-105;

(b) to the department of social and rehabilitation services information acquired under 15-30-301, pertaining to an applicant for public assistance, reasonably necessary for the prevention and detection of public assistance fraud and abuse, provided notice to the applicant has been given;

(c) to the department of fish, wildlife, and parks specific information that is available from income tax returns and required under 87-2-102 to establish the residency requirements of an applicant for hunting and fishing licenses; and

(d) to the board of regents information required under 20-26-1111; and

(e) to the legislative fiscal analyst and the office of budget and program planning individual income tax information as provided in 5-12-303. The information provided to the office of budget and program planning must

be the same as the information provided to the legislative fiscal analyst."

Section 3. Section 17-7-111, MCA, is amended to read:

"17-7-111. **Agency program budgets -- form distribution and contents.** (1) In the preparation of a state budget, the budget director shall, not later than July 1 in the year preceding the convening of the legislature, distribute to all state offices and departments, including the judicial branch and the legislative branch, the proper forms necessary for the preparation of budget estimates. These forms ~~shall~~ must be prescribed by the budget director to procure the information required by subsection (2).

(2) The agency budget requests, when completed by the budget office, must set forth a balanced financial plan for the agency completing the forms for each fiscal year of the ensuing biennium. The plan must consist of:

(a) a consolidated agency budget summary for current level expenditures and for each modification request setting forth the aggregate figures of the full-time equivalent personnel positions (FTE) and the budget ~~in-such-manner-as to-show,~~ showing a balance between the total proposed disbursements and the total anticipated receipts, together with the other means of financing the budget for each fiscal year of the ensuing biennium, contrasted with the corresponding figures for the last completed fiscal year and

the fiscal year in progress. The consolidated budget summary must be supported by schedules classifying receipts and disbursements contained ~~therein~~ in the summary by fund and, ~~where~~ when applicable, organizational unit.

(b) a schedule of the actual and projected receipts, disbursements, and solvency of each accounting entity within each fund for the current and subsequent biennium;

(c) a detailed schedule of receipts, by accounting entity within each fund, indicating classification and source of funds;

(d) an agency schedule summarizing past and proposed spending plans and the means of financing the proposed plan. Information presented ~~shall~~ must include the following:

(i) a statement of agency goals and objectives and a statement of goals and objectives for each program of the agency. ~~Such~~ The goals and objectives must include, in a concise form, sufficient specific information and quantifiable information to enable the legislature to formulate an appropriations policy regarding the agency and its programs and to allow a determination, at some future date, on whether the agency has succeeded in attaining its goals and objectives. The goals and objectives must contain a list of duties prioritized by the department director to reflect the director's opinion concerning the importance of the duties assigned to the agency by law. Any discretionary

programs established by the agency that are not required by law must also be enumerated.

(ii) actual FTE and disbursements for the completed fiscal year of the current biennium, estimated FTE and disbursements for the current fiscal year, and the agency's request for the ensuing biennium, by program; and

(iii) actual disbursements for the completed fiscal year of the current biennium, estimated disbursements for the current fiscal year, and the agency's recommendations for the ensuing biennium, by disbursement category; and

(e) ~~any~~ other information the budget director feels is necessary for the preparation of a budget.

(3) The budget director ~~must--also~~ shall prepare and submit to the legislative fiscal analyst in accordance with 17-7-112:

(a) detailed recommendations for the state long-range building program. Each recommendation ~~shall~~ must be presented by department, institution, agency, or branch by funding source, with a description of each proposed project; and

(b) the proposed pay plan schedule for all executive branch employees, with the specific cost and funding recommendations for each agency. Submission of a pay plan schedule under this subsection is not an unfair labor practice under 39-31-401.

1 (4) The board of regents shall submit, with its budget
2 request for each university unit in accordance with
3 17-7-112, a report on the university system bonded
4 indebtedness and related finances as provided in this
5 subsection (4). The report must include the following
6 information for each year of the biennium, contrasted with
7 the same information for the last completed fiscal year and
8 the fiscal year in progress:

9 (a) a schedule of estimated total bonded indebtedness
10 for each university unit by bond indenture;

11 (b) a schedule of estimated revenue, expenditures, and
12 fund balances by fiscal year for each outstanding bond
13 indenture, clearly delineating the accounts relating to each
14 indenture and the minimum legal funding requirements for
15 each bond indenture; and

16 (c) a schedule showing the total funds available from
17 each bond indenture and its associated accounts, with a list
18 of commitments and planned expenditures from such accounts,
19 itemized by revenue source and project for each year of the
20 current and ensuing bienniums.

21 (5) The budget director may not obtain copies of
22 individual income tax records protected under 15-30-303. The
23 department of revenue shall make individual income tax data
24 available by removing names, addresses, occupations, social
25 security numbers, and taxpayer identification numbers. The

1 department of revenue may not alter the data in any other
2 way. The data is subject to the same restrictions on
3 disclosure as are individual income tax returns."

-End-

APPROVED BY COMM. ON
FINANCE AND CLAIMSSenate BILL NO. 101INTRODUCED BY Sen. J. J. J. J.
BY REQUEST OF THE LEGISLATIVE FINANCE COMMITTEE

A BILL FOR AN ACT ENTITLED: "AN ACT CLARIFYING THE FORM IN WHICH INDIVIDUAL INCOME TAX DATA IS PROVIDED TO THE LEGISLATIVE FISCAL ANALYST; CLARIFYING THAT THE DEPARTMENT OF REVENUE MAY PROVIDE INDIVIDUAL INCOME TAX DATA TO THE OFFICE OF BUDGET AND PROGRAM PLANNING; REQUIRING THAT THE INDIVIDUAL INCOME TAX DATA PROVIDED TO THE OFFICE OF BUDGET AND PROGRAM PLANNING BE THE SAME AS THE DATA PROVIDED TO THE LEGISLATIVE FISCAL ANALYST; AND AMENDING SECTIONS 5-12-303, 15-30-303, AND 17-7-111, MCA."

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

Section 1. Section 5-12-303, MCA, is amended to read:

"5-12-303. Fiscal analysis information from state agencies. (1) The legislative fiscal analyst has the authority to investigate and examine the costs and revenues of state government activities and may examine and obtain copies of the records, books, and files of any state agency, including confidential records.

(2) When confidential records and information are obtained from a state agency, the legislative fiscal analyst and staff must be subject to the same penalties for

unauthorized disclosure of such the confidential records and information provided for under the laws administered by the state agency. The legislative fiscal analyst shall develop policies to prevent the unauthorized disclosure of confidential records and information obtained from state agencies.

(3) The legislative fiscal analyst may not obtain copies of individual income tax records protected under 15-30-303. The department of revenue shall make individual income tax data available by ~~a masking method that conceals the identity of the taxpayer~~ removing names, addresses, occupations, social security numbers, and taxpayer identification numbers. The ~~masking method~~ department of revenue may not ~~destroy the statistical integrity of the individual income tax records~~ alter the data in any other way. The ~~masking method, including how data is masked, must be disclosed to the legislative fiscal analyst~~ subject to the same restrictions on disclosure as are individual income tax returns.

(4) The budget director shall furnish the legislative fiscal analyst with copies of all budget requests, at the time of submission to the budget director as provided by law, and, if requested, all underlying and supporting documentation.

(5) In the year preceding each legislative session, the

budget director shall furnish the legislative fiscal analyst on a confidential basis:

(a) by December 1, a copy of the documents ~~which~~ that reflect the anticipated receipts and other means of financing the budget for each fiscal year of the ensuing biennium;

(b) by December 1, a preliminary budget ~~which shall~~ that must meet the statutory requirements for submission of the budget to the legislature;

(c) by December 3, a paper copy and an electronic copy of the documents that reflect expenditures to the second level, as provided in 17-1-102(3), by funding source and detailed by accounting entity; and

(d) by December 15, all amendments to the preliminary budget.

(6) Within 1 day after the legislative finance committee presents its budget analysis to the legislature, the budget director and the legislative fiscal analyst shall exchange expenditure and disbursement recommendations by second-level expenditure detail and by funding sources detailed by accounting entity. This information must be filed in the respective offices and be made available to the legislature and the public.

(7) This section does not authorize publication or public disclosure of information if the law prohibits ~~such~~

publication or disclosure."

Section 2. Section 15-30-303, MCA, is amended to read:

"15-30-303. Confidentiality of tax records. (1) Except as provided in subsections (6) and (7) or in accordance with a 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:

(a) the amount of income or any particulars set forth or disclosed in any individual report or individual return required under this chapter or any other information secured in the administration of this chapter; or

~~(b) 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) (a) The officers charged with the custody of ~~such~~ reports and returns ~~shall~~ may not be required to produce ~~any~~ of them or evidence of anything contained in them in ~~any~~ an action or proceeding in ~~any~~ a court, except in ~~any~~ an action or proceeding:

(i) to which the department is a party under the provisions of this chapter or any other taxing act; or

(ii) on behalf of ~~any~~ a party to any action or proceedings under the provisions of this chapter or ~~such~~

other ~~act~~ taxes when the reports or facts shown ~~thereby~~ by the reports are directly involved in ~~such~~ the action or proceedings~~7~~.

~~(b) in-either-of-which-events-the~~ The court may require the production of and may admit in evidence ~~so only as~~ much of ~~said the~~ reports or of the facts shown ~~thereby~~ by the reports as are pertinent to the action or proceedings ~~and-no~~ more.

~~(3) Nothing-herein-shall-be-construed-to~~ This section ~~does not~~ prohibit:

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

(b) the publication of statistics ~~so classified as to~~ prevent the identification of particular reports or returns and the items ~~thereof~~ of particular reports or returns; 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~~ brings an action to set aside or review the tax based ~~thereon~~ on the report or return 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~~ must be preserved for 3 years and ~~thereafter~~ may be preserved until the department

orders them to be destroyed.

(5) Any offense against subsections (1) through (4) of this section ~~shall-be-punished~~ is punishable by a fine not exceeding \$1,000 or by imprisonment in the county jail for a ~~term~~ not exceeding 1 year, or both~~7-at-the-discretion-of-the~~ court7--and-if. If the offender ~~be~~ is an officer or employee of the state, ~~he-shall~~ the offender must be dismissed from office and ~~be-incapable-of-holding~~ may not hold any public office in this state for a period of 1 year ~~thereafter~~ after dismissal.

~~(6) Notwithstanding-the-provisions-of-this-section7-the~~ The department may permit the commissioner of internal revenue of the United States or the proper officer of any state imposing a tax upon the incomes of individuals or the authorized representative of either ~~such~~ an officer to inspect the return of income of any individual or may furnish to ~~such~~ the officer or ~~his~~ an authorized representative an abstract of the return of income of any individual or supply ~~him~~ the officer with information concerning ~~any~~ an item of income contained in ~~any~~ a return or disclosed by the report of ~~any~~ an investigation of the income or return of income of ~~any~~ an individual, but ~~such~~ such permission ~~shall~~ may be granted or ~~such~~ such information furnished to~~--such--officer--or--his~~ representative only if the statutes of the United States or of ~~such~~ the other state~~7--as--the--case--may--be7~~ grant

substantially similar privileges to the proper officer of this state charged with the administration of this chapter.

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

(a) to the department of justice all information necessary to identify those persons qualifying for the additional exemption for blindness pursuant to 15-30-112(4), for the purpose of enabling the department of justice to administer the provisions of 61-5-105;

(b) to the department of social and rehabilitation services information acquired under 15-30-301, pertaining to an applicant for public assistance, reasonably necessary for the prevention and detection of public assistance fraud and abuse, provided notice to the applicant has been given;

(c) to the department of fish, wildlife, and parks specific information that is available from income tax returns and required under 87-2-102 to establish the residency requirements of an applicant for hunting and fishing licenses; and

(d) to the board of regents information required under 20-26-1111; and

(e) to the legislative fiscal analyst and the office of budget and program planning individual income tax information as provided in 5-12-303. The information provided to the office of budget and program planning must

be the same as the information provided to the legislative fiscal analyst."

Section 3. Section 17-7-111, MCA, is amended to read:

"17-7-111. **Agency program budgets -- form distribution and contents.** (1) In the preparation of a state budget, the budget director shall, not later than July 1 in the year preceding the convening of the legislature, distribute to all state offices and departments, including the judicial branch and the legislative branch, the proper forms necessary for the preparation of budget estimates. These forms ~~shall~~ must be prescribed by the budget director to procure the information required by subsection (2).

(2) The agency budget requests, when completed by the budget office, must set forth a balanced financial plan for the agency completing the forms for each fiscal year of the ensuing biennium. The plan must consist of:

(a) a consolidated agency budget summary for current level expenditures and for each modification request setting forth the aggregate figures of the full-time equivalent personnel positions (FTE) and the budget ~~in such manner as to show,~~ showing a balance between the total proposed disbursements and the total anticipated receipts, together with the other means of financing the budget for each fiscal year of the ensuing biennium, contrasted with the corresponding figures for the last completed fiscal year and

1 the fiscal year in progress. The consolidated budget summary
 2 must be supported by schedules classifying receipts and
 3 disbursements contained therein in the summary by fund and,
 4 where when applicable, organizational unit.

5 (b) a schedule of the actual and projected receipts,
 6 disbursements, and solvency of each accounting entity within
 7 each fund for the current and subsequent biennium;

8 (c) a detailed schedule of receipts, by accounting
 9 entity within each fund, indicating classification and
 10 source of funds;

11 (d) an agency schedule summarizing past and proposed
 12 spending plans and the means of financing the proposed plan.
 13 Information presented ~~shall~~ must include the following:

14 (i) a statement of agency goals and objectives and a
 15 statement of goals and objectives for each program of the
 16 agency. Such The goals and objectives must include, in a
 17 concise form, sufficient specific information and
 18 quantifiable information to enable the legislature to
 19 formulate an appropriations policy regarding the agency and
 20 its programs and to allow a determination, at some future
 21 date, on whether the agency has succeeded in attaining its
 22 goals and objectives. The goals and objectives must contain
 23 a list of duties prioritized by the department director to
 24 reflect the director's opinion concerning the importance of
 25 the duties assigned to the agency by law. Any discretionary

1 programs established by the agency that are not required by
 2 law must also be enumerated.

3 (ii) actual FTE and disbursements for the completed
 4 fiscal year of the current biennium, estimated FTE and
 5 disbursements for the current fiscal year, and the agency's
 6 request for the ensuing biennium, by program; and

7 (iii) actual disbursements for the completed fiscal year
 8 of the current biennium, estimated disbursements for the
 9 current fiscal year, and the agency's recommendations for
 10 the ensuing biennium, by disbursement category; and

11 (e) any other information the budget director feels is
 12 necessary for the preparation of a budget.

13 (3) The budget director ~~must--also~~ shall prepare and
 14 submit to the legislative fiscal analyst in accordance with
 15 17-7-112:

16 (a) detailed recommendations for the state long-range
 17 building program. Each recommendation ~~shall~~ must be
 18 presented by department, institution, agency, or branch by
 19 funding source, with a description of each proposed project;
 20 and

21 (b) the proposed pay plan schedule for all executive
 22 branch employees, with the specific cost and funding
 23 recommendations for each agency. Submission of a pay plan
 24 schedule under this subsection is not an unfair labor
 25 practice under 39-31-401.

(4) The board of regents shall submit, with its budget request for each university unit in accordance with 17-7-112, a report on the university system bonded indebtedness and related finances as provided in this subsection (4). The report must include the following information for each year of the biennium, contrasted with the same information for the last completed fiscal year and the fiscal year in progress:

(a) a schedule of estimated total bonded indebtedness for each university unit by bond indenture;

(b) a schedule of estimated revenue, expenditures, and fund balances by fiscal year for each outstanding bond indenture, clearly delineating the accounts relating to each indenture and the minimum legal funding requirements for each bond indenture; and

(c) a schedule showing the total funds available from each bond indenture and its associated accounts, with a list of commitments and planned expenditures from such accounts, itemized by revenue source and project for each year of the current and ensuing bienniums.

(5) The budget director may not obtain copies of individual income tax records protected under 15-30-303. The department of revenue shall make individual income tax data available by removing names, addresses, occupations, social security numbers, and taxpayer identification numbers. The

department of revenue may not alter the data in any other way. The data is subject to the same restrictions on disclosure as are individual income tax returns."

-End-

1 Senate BILL NO. 101
2 INTRODUCED BY Garabon
3 BY REQUEST OF THE LEGISLATIVE FINANCE COMMITTEE
4
5 A BILL FOR AN ACT ENTITLED: "AN ACT CLARIFYING THE FORM IN
6 WHICH INDIVIDUAL INCOME TAX DATA IS PROVIDED TO THE
7 LEGISLATIVE FISCAL ANALYST; CLARIFYING THAT THE DEPARTMENT
8 OF REVENUE MAY PROVIDE INDIVIDUAL INCOME TAX DATA TO THE
9 OFFICE OF BUDGET AND PROGRAM PLANNING; REQUIRING THAT THE
10 INDIVIDUAL INCOME TAX DATA PROVIDED TO THE OFFICE OF BUDGET
11 AND PROGRAM PLANNING BE THE SAME AS THE DATA PROVIDED TO THE
12 LEGISLATIVE FISCAL ANALYST; AND AMENDING SECTIONS 5-12-303,
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15 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

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20 of state government activities and may examine and obtain
21 copies of the records, books, and files of any state agency,
22 including confidential records.

23 (2) When confidential records and information are
24 obtained from a state agency, the legislative fiscal analyst
25 and staff must be subject to the same penalties for

1 unauthorized disclosure of such the confidential records and
2 information provided for under the laws administered by the
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5 confidential records and information obtained from state
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7 (3) The legislative fiscal analyst may not obtain
8 copies of individual income tax records protected under
9 15-30-303. The department of revenue shall make individual
10 income tax data available by a masking method that conceals
11 the identity of the taxpayer removing names, addresses,
12 occupations, social security numbers, and taxpayer
13 identification numbers. The masking method department of
14 revenue may not destroy the statistical integrity of the
15 individual income tax records alter the data in any other
16 way. The masking method, including how data is masked, must
17 be disclosed to the legislative fiscal analyst subject to
18 the same restrictions on disclosure as are individual income
19 tax returns.

20 (4) The budget director shall furnish the legislative
21 fiscal analyst with copies of all budget requests, at the
22 time of submission to the budget director as provided by
23 law, and, if requested, all underlying and supporting
24 documentation.

25 (5) In the year preceding each legislative session, the

budget director shall furnish the legislative fiscal analyst on a confidential basis:

(a) by December 1, a copy of the documents which that reflect the anticipated receipts and other means of financing the budget for each fiscal year of the ensuing biennium;

(b) by December 1, a preliminary budget which ~~shall~~ that must meet the statutory requirements for submission of the budget to the legislature;

(c) by December 3, a paper copy and an electronic copy of the documents that reflect expenditures to the second level, as provided in 17-1-102(3), by funding source and detailed by accounting entity; and

(d) by December 15, all amendments to the preliminary budget.

(5) Within 1 day after the legislative finance committee presents its budget analysis to the legislature, the budget director and the legislative fiscal analyst shall exchange expenditure and disbursement recommendations by second-level expenditure detail and by funding sources detailed by accounting entity. This information must be filed in the respective offices and be made available to the legislature and the public.

(7) This section does not authorize publication or public disclosure of information if the law prohibits such

publication or disclosure."

Section 2. Section 15-30-303, MCA, is amended to read:

"15-30-303. Confidentiality of tax records. (1) Except as provided in subsections (6) and (7) or in accordance with a 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:

(a) the amount of income or any particulars set forth or disclosed in any individual report or individual return required under this chapter or any other information secured in the administration of this chapter; or

(b) ~~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) (a) The officers charged with the custody of such reports and returns shall may not be required to produce any of them or evidence of anything contained in them in any an action or proceeding in any a court, except in any an action or proceeding:

(i) to which the department is a party under the provisions of this chapter or any other taxing act; or

(ii) on behalf of any a party to any action or proceedings under the provisions of this chapter or such

1 other act taxes when the reports or facts shown thereby by
2 the reports are directly involved in such the action or
3 proceedings.

4 (b) ~~in-either-of-which-events-the~~ The court may require
5 the production of and may admit in evidence so only as much
6 of said the reports or of the facts shown thereby by the
7 reports as are pertinent to the action or proceedings and no
8 more.

9 (3) ~~Nothing-herein-shall-be-construed-to~~ This section
10 does not prohibit:

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

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

18 (c) the inspection by the attorney general or other
19 legal representative of the state of the report or return of
20 any taxpayer who ~~shall-bring~~ brings an action to set aside
21 or review the tax based thereon on the report or return or
22 against whom an action or proceeding has been instituted in
23 accordance with the provisions of 15-30-311 and 15-30-322.

24 (4) Reports and returns ~~shall must~~ be preserved for 3
25 years and thereafter may be preserved until the department

1 orders them to be destroyed.

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

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

1 substantially similar privileges to the proper officer of
2 this state charged with the administration of this chapter.

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

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

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, provided notice to the applicant has been given;

15 (c) to the department of fish, wildlife, and parks
16 specific information that is available from income tax
17 returns and required under 87-2-102 to establish the
18 residency requirements of an applicant for hunting and
19 fishing licenses; and

20 (d) to the board of regents information required under
21 20-26-1111; and

22 (e) to the legislative fiscal analyst and the office of
23 budget and program planning individual income tax
24 information as provided in 5-12-303. The information
25 provided to the office of budget and program planning must

1 be the same as the information provided to the legislative
2 fiscal analyst."

3 **Section 3.** Section 17-7-111, MCA, is amended to read:

4 "17-7-111. Agency program budgets -- form distribution
5 and contents. (1) In the preparation of a state budget, the
6 budget director shall, not later than July 1 in the year
7 preceding the convening of the legislature, distribute to
8 all state offices and departments, including the judicial
9 branch and the legislative branch, the proper forms
10 necessary for the preparation of budget estimates. These
11 forms shall must be prescribed by the budget director to
12 procure the information required by subsection (2).

13 (2) The agency budget requests, when completed by the
14 budget office, must set forth a balanced financial plan for
15 the agency completing the forms for each fiscal year of the
16 ensuing biennium. The plan must consist of:

17 (a) a consolidated agency budget summary for current
18 level expenditures and for each modification request setting
19 forth the aggregate figures of the full-time equivalent
20 personnel positions (FTE) and the budget in-such-manner-as
21 to-show, showing a balance between the total proposed
22 disbursements and the total anticipated receipts, together
23 with the other means of financing the budget for each fiscal
24 year of the ensuing biennium, contrasted with the
25 corresponding figures for the last completed fiscal year and

1 the fiscal year in progress. The consolidated budget summary
2 must be supported by schedules classifying receipts and
3 disbursements contained therein in the summary by fund and,
4 where when applicable, organizational unit.

5 (b) a schedule of the actual and projected receipts,
6 disbursements, and solvency of each accounting entity within
7 each fund for the current and subsequent biennium;

8 (c) a detailed schedule of receipts, by accounting
9 entity within each fund, indicating classification and
10 source of funds;

11 (d) an agency schedule summarizing past and proposed
12 spending plans and the means of financing the proposed plan.
13 Information presented ~~shall~~ must include the following:

14 (i) a statement of agency goals and objectives and a
15 statement of goals and objectives for each program of the
16 agency. ~~Such~~ The goals and objectives must include, in a
17 concise form, sufficient specific information and
18 quantifiable information to enable the legislature to
19 formulate an appropriations policy regarding the agency and
20 its programs and to allow a determination, at some future
21 date, on whether the agency has succeeded in attaining its
22 goals and objectives. The goals and objectives must contain
23 a list of duties prioritized by the department director to
24 reflect the director's opinion concerning the importance of
25 the duties assigned to the agency by law. Any discretionary

1 programs established by the agency that are not required by
2 law must also be enumerated.

3 (ii) actual FTE and disbursements for the completed
4 fiscal year of the current biennium, estimated FTE and
5 disbursements for the current fiscal year, and the agency's
6 request for the ensuing biennium, by program; and

7 (iii) actual disbursements for the completed fiscal year
8 of the current biennium, estimated disbursements for the
9 current fiscal year, and the agency's recommendations for
10 the ensuing biennium, by disbursement category; and

11 (e) any other information the budget director feels is
12 necessary for the preparation of a budget.

13 (3) The budget director ~~must--also~~ shall prepare and
14 submit to the legislative fiscal analyst in accordance with
15 17-7-112:

16 (a) detailed recommendations for the state long-range
17 building program. Each recommendation ~~shall~~ must be
18 presented by department, institution, agency, or branch by
19 funding source, with a description of each proposed project;
20 and

21 (b) the proposed pay plan schedule for all executive
22 branch employees, with the specific cost and funding
23 recommendations for each agency. Submission of a pay plan
24 schedule under this subsection is not an unfair labor
25 practice under 39-31-401.

1 (4) The board of regents shall submit, with its budget
2 request for each university unit in accordance with
3 17-7-112, a report on the university system bonded
4 indebtedness and related finances as provided in this
5 subsection (4). The report must include the following
6 information for each year of the biennium, contrasted with
7 the same information for the last completed fiscal year and
8 the fiscal year in progress:

9 (a) a schedule of estimated total bonded indebtedness
10 for each university unit by bond indenture;

11 (b) a schedule of estimated revenue, expenditures, and
12 fund balances by fiscal year for each outstanding bond
13 indenture, clearly delineating the accounts relating to each
14 indenture and the minimum legal funding requirements for
15 each bond indenture; and

16 (c) a schedule showing the total funds available from
17 each bond indenture and its associated accounts, with a list
18 of commitments and planned expenditures from such accounts,
19 itemized by revenue source and project for each year of the
20 current and ensuing bienniums.

21 (5) The budget director may not obtain copies of
22 individual income tax records protected under 15-30-303. The
23 department of revenue shall make individual income tax data
24 available by removing names, addresses, occupations, social
25 security numbers, and taxpayer identification numbers. The

1 department of revenue may not alter the data in any other
2 way. The data is subject to the same restrictions on
3 disclosure as are individual income tax returns."

-End-

1 SENATE BILL NO. 101

2 INTRODUCED BY JACOBSON

3 BY REQUEST OF THE LEGISLATIVE FINANCE COMMITTEE

4

5 A BILL FOR AN ACT ENTITLED: "AN ACT CLARIFYING THE FORM IN
6 WHICH INDIVIDUAL INCOME TAX DATA IS PROVIDED TO THE
7 LEGISLATIVE FISCAL ANALYST; CLARIFYING THAT THE DEPARTMENT
8 OF REVENUE MAY PROVIDE INDIVIDUAL INCOME TAX DATA TO THE
9 OFFICE OF BUDGET AND PROGRAM PLANNING; REQUIRING THAT THE
10 INDIVIDUAL INCOME TAX DATA PROVIDED TO THE OFFICE OF BUDGET
11 AND PROGRAM PLANNING BE THE SAME AS THE DATA PROVIDED TO THE
12 LEGISLATIVE FISCAL ANALYST; AND AMENDING SECTIONS 5-12-303,
13 15-30-303, AND 17-7-111, MCA."
14

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

16 Section 1. Section 5-12-303, MCA, is amended to read:

17 "5-12-303. Fiscal analysis information from state
18 agencies. (1) The legislative fiscal analyst has the
19 authority to investigate and examine the costs and revenues
20 of state government activities and may examine and obtain
21 copies of the records, books, and files of any state agency,
22 including confidential records.

23 (2) When confidential records and information are
24 obtained from a state agency, the legislative fiscal analyst
25 and staff must be subject to the same penalties for

1 unauthorized disclosure of such the confidential records and
2 information provided for under the laws administered by the
3 state agency. The legislative fiscal analyst shall develop
4 policies to prevent the unauthorized disclosure of
5 confidential records and information obtained from state
6 agencies.

7 (3) The legislative fiscal analyst may not obtain
8 copies of individual income tax records protected under
9 15-30-303. The department of revenue shall make individual
10 income tax data available by ~~a masking method that conceals~~
11 ~~the identity of the taxpayer~~ removing names, addresses,
12 occupations, social security numbers, and taxpayer
13 identification numbers. The ~~masking method~~ department of
14 revenue may not ~~destroy the statistical integrity of the~~
15 ~~individual income tax records~~ alter the data in any other
16 way. The ~~masking method, including how data is masked, must~~
17 ~~be disclosed to the legislative fiscal analyst~~ subject to
18 the same restrictions on disclosure as are individual income
19 tax returns.

20 (4) The budget director shall furnish the legislative
21 fiscal analyst with copies of all budget requests, at the
22 time of submission to the budget director as provided by
23 law, and, if requested, all underlying and supporting
24 documentation.

25 (5) In the year preceding each legislative session, the

budget director shall furnish the legislative fiscal analyst on a confidential basis:

(a) by December 1, a copy of the documents ~~which~~ that reflect the anticipated receipts and other means of financing the budget for each fiscal year of the ensuing biennium;

(b) by December 1, a preliminary budget ~~which shall~~ that must meet the statutory requirements for submission of the budget to the legislature;

(c) by December 3, a paper copy and an electronic copy of the documents that reflect expenditures to the second level, as provided in 17-1-102(3), by funding source and detailed by accounting entity; and

(d) by December 15, all amendments to the preliminary budget.

(6) Within 1 day after the legislative finance committee presents its budget analysis to the legislature, the budget director and the legislative fiscal analyst shall exchange expenditure and disbursement recommendations by second-level expenditure detail and by funding sources detailed by accounting entity. This information must be filed in the respective offices and be made available to the legislature and the public.

(7) This section does not authorize publication or public disclosure of information if the law prohibits such

publication or disclosure."

Section 2. Section 15-30-303, MCA, is amended to read:

"15-30-303. Confidentiality of tax records. (1) Except as provided in subsections (6) and (7) or in accordance with a 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:

(a) the amount of income or any particulars set forth or disclosed in any individual report or individual return required under this chapter or any other information secured in the administration of this chapter; or

(b) ~~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) (a) The officers charged with the custody of such reports and returns ~~shall~~ may not be required to produce any of them or evidence of anything contained in them in any an action or proceeding in any a court, except in any an action or proceeding:

(i) to which the department is a party under the provisions of this chapter or any other taxing act; or

(ii) on behalf of any a party to any action or proceedings under the provisions of this chapter or such

1 other ~~act~~ taxes when the reports or facts shown thereby by
 2 the reports are directly involved in such the action or
 3 proceedings.

4 ~~(b) in either of which events the~~ The court may require
 5 the production of and may admit in evidence so only as much
 6 of said the reports or of the facts shown thereby by the
 7 reports as are pertinent to the action or proceedings and no
 8 more.

9 ~~(3) Nothing herein shall be construed to~~ This section
 10 does not prohibit:

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

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

18 (c) the inspection by the attorney general or other
 19 legal representative of the state of the report or return of
 20 any taxpayer who ~~shall bring~~ brings an action to set aside
 21 or review the tax based thereon on the report or return or
 22 against whom an action or proceeding has been instituted in
 23 accordance with the provisions of 15-30-311 and 15-30-322.

24 (4) Reports and returns ~~shall must~~ be preserved for 3
 25 years and thereafter may be preserved until the department

1 orders them to be destroyed.

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

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

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

(a) to the department of justice all information necessary to identify those persons qualifying for the additional exemption for blindness pursuant to 15-30-112(4), for the purpose of enabling the department of justice to administer the provisions of 61-5-105;

(b) to the department of social and rehabilitation services information acquired under 15-30-301, pertaining to an applicant for public assistance, reasonably necessary for the prevention and detection of public assistance fraud and abuse, provided notice to the applicant has been given;

(c) to the department of fish, wildlife, and parks specific information that is available from income tax returns and required under 87-2-102 to establish the residency requirements of an applicant for hunting and fishing licenses; and

(d) to the board of regents information required under 20-26-1111; and

(e) to the legislative fiscal analyst and the office of budget and program planning individual income tax information as provided in 5-12-303. The information provided to the office of budget and program planning must

be the same as the information provided to the legislative fiscal analyst."

Section 3. Section 17-7-111, MCA, is amended to read:

"17-7-111. Agency program budgets -- form distribution and contents. (1) In the preparation of a state budget, the budget director shall, not later than July 1 in the year preceding the convening of the legislature, distribute to all state offices and departments, including the judicial branch and the legislative branch, the proper forms necessary for the preparation of budget estimates. These forms ~~shall~~ must be prescribed by the budget director to procure the information required by subsection (2).

(2) The agency budget requests, when completed by the budget office, must set forth a balanced financial plan for the agency completing the forms for each fiscal year of the ensuing biennium. The plan must consist of:

(a) a consolidated agency budget summary for current level expenditures and for each modification request setting forth the aggregate figures of the full-time equivalent personnel positions (FTE) and the budget ~~in such manner as to show,~~ showing a balance between the total proposed disbursements and the total anticipated receipts, together with the other means of financing the budget for each fiscal year of the ensuing biennium, contrasted with the corresponding figures for the last completed fiscal year and

1 the fiscal year in progress. The consolidated budget summary
 2 must be supported by schedules classifying receipts and
 3 disbursements contained therein in the summary by fund and,
 4 where when applicable, organizational unit.

5 (b) a schedule of the actual and projected receipts,
 6 disbursements, and solvency of each accounting entity within
 7 each fund for the current and subsequent biennium;

8 (c) a detailed schedule of receipts, by accounting
 9 entity within each fund, indicating classification and
 10 source of funds;

11 (d) an agency schedule summarizing past and proposed
 12 spending plans and the means of financing the proposed plan.
 13 Information presented ~~shall~~ must include the following:

14 (i) a statement of agency goals and objectives and a
 15 statement of goals and objectives for each program of the
 16 agency. Such The goals and objectives must include, in a
 17 concise form, sufficient specific information and
 18 quantifiable information to enable the legislature to
 19 formulate an appropriations policy regarding the agency and
 20 its programs and to allow a determination, at some future
 21 date, on whether the agency has succeeded in attaining its
 22 goals and objectives. The goals and objectives must contain
 23 a list of duties prioritized by the department director to
 24 reflect the director's opinion concerning the importance of
 25 the duties assigned to the agency by law. Any discretionary

1 programs established by the agency that are not required by
 2 law must also be enumerated.

3 (ii) actual FTE and disbursements for the completed
 4 fiscal year of the current biennium, estimated FTE and
 5 disbursements for the current fiscal year, and the agency's
 6 request for the ensuing biennium, by program; and

7 (iii) actual disbursements for the completed fiscal year
 8 of the current biennium, estimated disbursements for the
 9 current fiscal year, and the agency's recommendations for
 10 the ensuing biennium, by disbursement category; and

11 (e) any other information the budget director feels is
 12 necessary for the preparation of a budget.

13 (3) The budget director ~~must--also~~ shall prepare and
 14 submit to the legislative fiscal analyst in accordance with
 15 17-7-112:

16 (a) detailed recommendations for the state long-range
 17 building program. Each recommendation ~~shall~~ must be
 18 presented by department, institution, agency, or branch by
 19 funding source, with a description of each proposed project;
 20 and

21 (b) the proposed pay plan schedule for all executive
 22 branch employees, with the specific cost and funding
 23 recommendations for each agency. Submission of a pay plan
 24 schedule under this subsection is not an unfair labor
 25 practice under 39-31-401.

(4) The board of regents shall submit, with its budget request for each university unit in accordance with 17-7-112, a report on the university system bonded indebtedness and related finances as provided in this subsection (4). The report must include the following information for each year of the biennium, contrasted with the same information for the last completed fiscal year and the fiscal year in progress:

(a) a schedule of estimated total bonded indebtedness for each university unit by bond indenture;

(b) a schedule of estimated revenue, expenditures, and fund balances by fiscal year for each outstanding bond indenture, clearly delineating the accounts relating to each indenture and the minimum legal funding requirements for each bond indenture; and

(c) a schedule showing the total funds available from each bond indenture and its associated accounts, with a list of commitments and planned expenditures from such accounts, itemized by revenue source and project for each year of the current and ensuing bienniums.

(5) The budget director may not obtain copies of individual income tax records protected under 15-30-303. The department of revenue shall make individual income tax data available by removing names, addresses, occupations, social security numbers, and taxpayer identification numbers. The

department of revenue may not alter the data in any other way. The data is subject to the same restrictions on disclosure as are individual income tax returns."

-End-