SENATE BILL NO. 466–COMMITTEE ON TAXATION

(ON BEHALF OF THE DEPARTMENT OF TAXATION)

MARCH 24, 2003
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Referred to Committee on Taxation

SUMMARY—Authorizes disclosure of certain information from records and files of Department of Taxation concerning administration of business tax. (BDR 32-555)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State: No.

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EXPLANATION – Matter in *bolded italics* is new; matter between brackets [omitted material] is material to be omitted.

AN ACT relating to taxation; authorizing the Department of Taxation and its employees to disclose information concerning whether or not a business has a business license issued by the Department; and providing other matters properly relating thereto.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1   **Section 1.** NRS 364A.100 is hereby amended to read as
2 follows:
3   364A.100   1.   Except as otherwise provided in this section and
4 NRS 360.250, the records and files of the Department concerning
5 the administration of this chapter are confidential and privileged.
6 The Department, and any employee *of the Department* engaged in
7 the administration of this chapter, or charged with the custody of
8 any such records or files, shall not disclose any information obtained
9 from the Department's records or files or from any examination,
10 investigation or hearing authorized by the provisions of this chapter.
11 Neither the Department nor any employee of the Department may
12 be required to produce any of the records, files and information for
13 the inspection of any person or for use in any action or proceeding.

1   2. The records and files of the Department concerning the
2 administration of this chapter are not confidential and privileged in
3 the following cases:
4   (a) Testimony by a member or employee of the Department and
5 production of records, files and information on behalf of the
6 Department or a taxpayer in any action or proceeding pursuant to
7 the provisions of this chapter if that testimony or the records, files or
8 information, or the facts shown thereby *,* are directly involved in the
9 action or proceeding.
10   (b) Delivery to a taxpayer or his authorized representative of a
11 copy of any return or other document filed by the taxpayer pursuant
12 to this chapter.
13   (c) Publication of statistics so classified as to prevent the
14 identification of a particular business or document.
15   (d) Exchanges of information with the Internal Revenue Service
16 in accordance with compacts made and provided for in such cases.
17   (e) Disclosure in confidence to the Governor or his agent in the
18 exercise of the Governor's general supervisory powers, or to any
19 person authorized to audit the accounts of the Department in
20 pursuance of an audit, or to the Attorney General or other legal
21 representative of the State in connection with an action or
22 proceeding pursuant to this chapter, or to any agency of this or any
23 other state charged with the administration or enforcement of laws
24 relating to workers' compensation, unemployment compensation,
25 public assistance, taxation, labor or gaming.
26   (f) Exchanges of information pursuant to subsection 3.
27   *(g) Disclosure of information concerning whether or not a*
28 *person conducting a business in this state has a business license*
29 *issued by the Department pursuant to NRS 364A.130.*
30   3. The Commission may agree with any county fair and
31 recreation board or the governing body of any county, city or town
32 for the continuing exchange of information concerning taxpayers.
33   4. The Executive Director shall periodically, as he deems
34 appropriate, but not less often than annually, transmit to the
35 Administrator of the Division of Industrial Relations of the
36 Department of Business and Industry a list of the businesses of
37 which he has a record. The list must include the mailing address of
38 the business and the approximate number of employees of the
39 business as reported to the Department.
40   **Sec. 2.** This act becomes effective upon passage and approval.

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