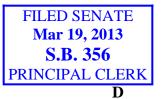
GENERAL ASSEMBLY OF NORTH CAROLINA SESSION 2013



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SENATE DRS85091-MC-113 (03/06)

Short Title:	Modify Tax Confidentiality.	(Public)
Sponsors:	Senators Clark and Tarte (Primary Sponsors).	
Referred to:		

1	A BILL TO BE ENTITLED		
2	AN ACT TO PERMIT AN ADDITIONAL DISCLOSURE OF TAX INFORMATION.		
3	The General Assembly of North Carolina enacts:		
4	SECTION 1. G.S. 105-259(b) is amended by adding a new subdivision to read:		
5	"(b) Disclosure Prohibited. – An officer, an employee, or an agent of the State who has		
6	access to tax information in the course of service to or employment by the State may not		
7	disclose the information to any other person except as provided in this subsection. Standards		
8	used or to be used for the selection of returns for examination and data used or to be used for		
9	determining the standards may not be disclosed for any purpose. All other tax information may		
10	be disclosed only if the disclosure is made for one of the following purposes:		
11			
12	(44) To furnish to the Government Business Intelligence Competency Center		
13	established in the Office of the State Controller, upon request, tax		
14	information, provided that the information furnished does not impair or		
15	violate any information sharing agreements between the Department and the		
16	United States Internal Revenue Service. Notwithstanding any other		
17	provision of law, a determination of whether furnishing information		
18	requested by the Center would impair or violate information sharing		
19	agreements between the Department and the United States Internal Revenue		
20	Service shall be within the sole discretion of the Secretary."		
21	SECTION 2. This act is effective when it becomes law.		

