

# HB 3076

## Bill Analysis

February 3, 1998

**Brief Description:** Authorizing sharing of tax information for purposes of investigating food stamp fraud.

**Bill Sponsors:** Representatives H. Sommers, Cooke, Dickerson, Anderson, Gardner and Ogden.

**Staff:** Linda Brooks, 786-7153.

**Background:** Generally, the Department of Revenue is prohibited from disclosing information about taxpayers. The department may disclose information about a taxpayer at the request of the taxpayer, as part of court proceedings, and under some other narrowly-defined circumstances.

For official purposes the department may share confidential taxpayer information with the Governor, the Attorney General, and state agencies and legislative committees that deal with matters of taxation, revenue, trade, and commerce. The department is also permitted to disclose tax information to the proper tax officers of counties, cities, towns, another state, the federal Internal Revenue Service, the Canadian government, or any Canadian province, if these tax officers agree to share tax information on a reciprocal basis with the department.

In addition to the federal Internal Revenue Service, the department is also allowed to disclose for official purposes tax information to the following federal agencies:

- Department of Justice;
- Bureau of Alcohol, Tobacco and Firearms;
- Department of Defense;
- Customs Service;
- Coast Guard; and
- Department of Transportation.

**Summary of Bill:** The Department of Revenue may disclose tax information to the U.S. Department of Agriculture for the limited purpose of investigating food stamp fraud by retailers.

House of Representatives  
Office of Program Research  
Finance Committee

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**Appropriation:** None.

**Fiscal Note:** Not Requested.

**Effective Date:** Ninety days after adjournment of session in which the bill is passed.