

SENATE BILL No. 270

By Committee on Federal and State Affairs

1-11

1 AN ACT concerning the department of revenue; relating to confidentiality
2 of licensure information; exceptions; amending K.S.A. 2011 Supp. 75-
3 5133 and repealing the existing section.
4

5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. K.S.A. 2011 Supp. 75-5133 is hereby amended to read as
7 follows: 75-5133. (a) Except as otherwise more specifically provided by
8 law, all information received by the secretary of revenue, the director of
9 taxation or the director of alcoholic beverage control from returns, reports,
10 license applications or registration documents made or filed under the
11 provisions of any law imposing any sales, use or other excise tax
12 administered by the secretary of revenue, the director of taxation, or the
13 director of alcoholic beverage control, or from any investigation conducted
14 under such provisions, shall be confidential, and it shall be unlawful for
15 any officer or employee of the department of revenue to divulge any such
16 information except in accordance with other provisions of law respecting
17 the enforcement and collection of such tax, in accordance with proper
18 judicial order or as provided in K.S.A. 74-2424, and amendments thereto.

19 (b) The secretary of revenue or the secretary's designee may:

20 (1) Publish statistics, so classified as to prevent identification of
21 particular reports or returns and the items thereof;

22 (2) allow the inspection of returns by the attorney general or the
23 attorney general's designee;

24 (3) provide the post auditor access to all such excise tax reports or
25 returns in accordance with and subject to the provisions of subsection (g)
26 of K.S.A. 46-1106, and amendments thereto;

27 (4) disclose taxpayer information from excise tax returns to persons
28 or entities contracting with the secretary of revenue where the secretary
29 has determined disclosure of such information is essential for completion
30 of the contract and has taken appropriate steps to preserve confidentiality;

31 (5) provide information from returns and reports filed under article 42
32 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto,
33 to county appraisers as is necessary to insure proper valuations of property.
34 Information from such returns and reports may also be exchanged with any
35 other state agency administering and collecting conservation or other taxes
36 and fees imposed on or measured by mineral production;

1 (6) provide, upon request by a city or county clerk or treasurer or
2 finance officer of any city or county receiving distributions from a local
3 excise tax, monthly reports identifying each retailer doing business in such
4 city or county or making taxable sales sourced to such city or county,
5 setting forth the tax liability and the amount of such tax remitted by each
6 retailer during the preceding month, and identifying each business location
7 maintained by the retailer and such retailer's sales or use tax registration or
8 account number;

9 (7) provide information from returns and applications for registration
10 filed pursuant to K.S.A. 12-187, and amendments thereto, and K.S.A. 79-
11 3601, and amendments thereto, to a city or county treasurer or clerk or
12 finance officer to explain the basis of statistics contained in reports
13 provided by subsection (b)(6);

14 (8) disclose the following oil and gas production statistics received by
15 the department of revenue in accordance with K.S.A. 79-4216 *et seq.*, and
16 amendments thereto: Volumes of production by well name, well number,
17 operator's name and identification number assigned by the state
18 corporation commission, lease name, leasehold property description,
19 county of production or zone of production, name of purchaser and
20 purchaser's tax identification number assigned by the department of
21 revenue, name of transporter, field code number or lease code, tax period,
22 exempt production volumes by well name or lease, or any combination of
23 this information;

24 (9) release or publish liquor brand registration information provided
25 by suppliers, farm wineries and microbreweries in accordance with the
26 liquor control act. The information to be released is limited to: Item
27 number, universal numeric code, type status, product description, alcohol
28 percentage, selling units, unit size, unit of measurement, supplier number,
29 supplier name, distributor number and distributor name;

30 (10) release or publish liquor license information provided by liquor
31 licensees, distributors, suppliers, farm wineries and microbreweries in
32 accordance with the liquor control act. The information to be released is
33 limited to: County name, owner, business name, address, license type,
34 license number, license expiration date and the process agent contact
35 information;

36 (11) release or publish cigarette and tobacco license information
37 obtained from cigarette and tobacco licensees in accordance with the
38 Kansas cigarette and tobacco products act. The information to be released
39 is limited to: County name, owner, business name, address, license type
40 and license number;

41 (12) provide environmental surcharge or solvent fee, or both,
42 information from returns and applications for registration filed pursuant to
43 K.S.A. 65-34,150 and 65-34,151, and amendments thereto, to the secretary

1 of health and environment or the secretary's designee for the sole purpose
2 of ensuring that retailers collect the environmental surcharge tax or solvent
3 fee, or both;

4 (13) provide water protection fee information from returns and
5 applications for registration filed pursuant to K.S.A. 82a-954, and
6 amendments thereto, to the secretary of the state board of agriculture or the
7 secretary's designee and the secretary of the Kansas water office or the
8 secretary's designee for the sole purpose of verifying revenues deposited to
9 the state water plan fund;

10 (14) provide to the secretary of commerce copies of applications for
11 project exemption certificates sought by any taxpayer under the enterprise
12 zone sales tax exemption pursuant to subsection (cc) of K.S.A. 79-3606,
13 and amendments thereto;

14 (15) disclose information received pursuant to the Kansas cigarette
15 and tobacco act and subject to the confidentiality provisions of this act to
16 any criminal justice agency, as defined in subsection (c) of K.S.A. 22-
17 4701, and amendments thereto, or to any law enforcement officer, as
18 defined in K.S.A. 2011 Supp. 21-5111, and amendments thereto, on behalf
19 of a criminal justice agency, when requested in writing in conjunction with
20 a pending investigation;

21 (16) provide to retailers tax exemption information for the sole
22 purpose of verifying the authenticity of tax exemption numbers issued by
23 the department; ~~and~~

24 (17) provide information concerning remittance by sellers, as defined
25 in K.S.A. 2011 Supp. 12-5363, and amendments thereto, of prepaid
26 wireless 911 fees from returns to the local collection point administrator,
27 as defined in K.S.A. 2011 Supp. 12-5363, and amendments thereto, for
28 purposes of verifying seller compliance with collection and remittance of
29 such fees; *and*

30 *(18) release or publish charitable gaming information obtained in*
31 *bingo licensee applications and renewals in accordance with the bingo*
32 *act, K.S.A. 79-4701 et seq., and amendments thereto. The information to*
33 *be released is limited to: The name, address, phone number, license*
34 *number and email address of the organization, distributor or parlor*
35 *owner.*

36 (c) Any person receiving any information under the provisions of
37 subsection (b) shall be subject to the confidentiality provisions of
38 subsection (a) and to the penalty provisions of subsection (d).

39 (d) Any violation of this section shall be a class A, nonperson
40 misdemeanor, and if the offender is an officer or employee of this state,
41 such officer or employee shall be dismissed from office. Reports of
42 violations of this paragraph shall be investigated by the attorney general.
43 The district attorney or county attorney and the attorney general shall have

1 authority to prosecute any violation of this section if the offender is a city
2 or county clerk or treasurer or finance officer of a city or county.

3 Sec. 2. K.S.A. 2011 Supp. 75-5133 is hereby repealed.

4 Sec. 3. This act shall take effect and be in force from and after its
5 publication in the statute book.

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