

# DEPARTMENT OF TAXATION

## 2019 Fiscal Impact Statement

1. **Patron** Ronnie R. Campbell

3. **Committee** Passed House and Senate

4. **Title** Clerks of Court, Disclosure of Tax Information

2. **Bill Number** HB 2768

**House of Origin:**

           **Introduced**

           **Substitute**

           **Engrossed**

**Second House:**

           **In Committee**

           **Substitute**

      X       **Enrolled**

**5. Summary/Purpose:**

This bill would allow disclosure of confidential tax information contained in an estate's probate tax return, filed with the clerk of court, when the information is requested by the commissioner of accounts making a settlement of accounts filed in such estate.

Under current law, this information is only available to a beneficiary of the estate or an heir at law of the decedent.

This bill would be effective July 1, 2019.

**6. Budget amendment necessary:** No.

**7. Fiscal Impact Estimates are:** Not available. (See Line 8.)

**8. Fiscal implications:**

Administrative Costs

This bill would have no impact on state administrative costs, but could result in unknown administrative costs to localities.

Revenue Impact

This bill would have no impact on state or local revenues.

**9. Specific agency or political subdivisions affected:**

Counties, cities and towns

**10. Technical amendment necessary:** No.

## 11. Other comments:

### Prohibition on the Disclosure of Information

Unless an exception applies, the Tax Commissioner or agent, clerk, commissioner of the revenue, treasurer, or any other state or local tax or revenue officer or employee, or any person to whom tax information is divulged pursuant to law, or any former officer or employee of any of the aforementioned offices may not divulge any information acquired in the performance of official duties with respect to the transactions, property, income or business of any person, firm or corporation.

It is also unlawful for any person to disseminate, publish, or cause to be published any confidential tax document which they know or have reason to know is a confidential tax document. Any person who violates these provisions is guilty of a Class 1 misdemeanor.

Under current law, copies of or information contained in an estate's probate tax return, filed with the clerk of court, may only be provided when requested by a beneficiary of the estate or an heir at law of the decedent.

### Proposal

This bill would allow disclosure of confidential tax information contained in an estate's probate tax return, filed with the clerk of court, when the information is requested by the commissioner of accounts making a settlement of accounts filed in such estate.

This bill would be effective July 1, 2019.

cc : Secretary of Finance

Date: 2/20/2019 SK  
HB2768FER161