

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
7 to read as follows: 75-5133. (a) Except as otherwise more
8 specifically provided by law, all information received by the
9 secretary of revenue, the director of taxation or the director of
10 alcoholic beverage control from returns, reports, license
11 applications or registration documents made or filed under the
12 provisions of any law imposing any sales, use or other excise
13 tax administered by the secretary of revenue, the director of
14 taxation, or the director of alcoholic beverage control, or from
15 any investigation conducted under such provisions, shall be
16 confidential, and it shall be unlawful for any officer or
17 employee of the department of revenue to divulge any such
18 information except in accordance with other provisions of law
19 respecting the enforcement and collection of such tax, in
20 accordance with proper judicial order or as provided in K.S.A.
21 74-2424, and amendments thereto.

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

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

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

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

33 (4) disclose taxpayer information from excise tax returns
34 to persons or entities contracting with the secretary of revenue
35 where the secretary has determined disclosure of such
36 information is essential for completion of the contract and has

Proposed Amendments for SB 270
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Tamera Lawrence
Office of the Revisor of Statutes

1 taken appropriate steps to preserve confidentiality;

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

10 (6) provide, upon request by a city or county clerk or
11 treasurer or finance officer of any city or county receiving
12 distributions from a local excise tax, monthly reports
13 identifying each retailer doing business in such city or county
14 or making taxable sales sourced to such city or county, setting
15 forth the tax liability and the amount of such tax remitted by
16 each retailer during the preceding month, and identifying each
17 business location maintained by the retailer and such retailer's
18 sales or use tax registration or account number;

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

25 (8) disclose the following oil and gas production statistics
26 received by the department of revenue in accordance with
27 K.S.A. 79-4216 *et seq.*, and amendments thereto: Volumes of
28 production by well name, well number, operator's name and
29 identification number assigned by the state corporation
30 commission, lease name, leasehold property description,
31 county of production or zone of production, name of
32 purchaser and purchaser's tax identification number assigned
33 by the department of revenue, name of transporter, field code
34 number or lease code, tax period, exempt production volumes
35 by well name or lease, or any combination of this information;

36 (9) release or publish liquor brand registration
37 information provided by suppliers, farm wineries and
38 microbreweries in accordance with the liquor control act. The
39 information to be released is limited to: Item number,
40 universal numeric code, type status, product description,
41 alcohol percentage, selling units, unit size, unit of
42 measurement, supplier number, supplier name, distributor
43 number and distributor name;

1 (10) release or publish liquor license information
2 provided by liquor licensees, distributors, suppliers, farm
3 wineries and microbreweries in accordance with the liquor
4 control act. The information to be released is limited to:
5 County name, owner, business name, address, license type,
6 license number, license expiration date and the process agent
7 contact information;

8 (11) release or publish cigarette and tobacco license
9 information obtained from cigarette and tobacco licensees in
10 accordance with the Kansas cigarette and tobacco products
11 act. The information to be released is limited to: County
12 name, owner, business name, address, license type and license
13 number;

14 (12) provide environmental surcharge or solvent fee, or
15 both, information from returns and applications for
16 registration filed pursuant to K.S.A. 65-34,150 and 65-34,151,
17 and amendments thereto, to the secretary of health and
18 environment or the secretary's designee for the sole purpose of
19 ensuring that retailers collect the environmental surcharge tax
20 or solvent fee, or both;

21 (13) provide water protection fee information from
22 returns and applications for registration filed pursuant to
23 K.S.A. 82a-954, and amendments thereto, to the secretary of
24 the state board of agriculture or the secretary's designee and
25 the secretary of the Kansas water office or the secretary's
26 designee for the sole purpose of verifying revenues deposited
27 to the state water plan fund;

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

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

41 (16) provide to retailers tax exemption information for
42 the sole purpose of verifying the authenticity of tax exemption
43 numbers issued by the department; and

1 (17) provide information concerning remittance by
 2 sellers, as defined in K.S.A. 2011 Supp. 12-5363, and
 3 amendments thereto, of prepaid wireless 911 fees from returns
 4 to the local collection point administrator, as defined in
 5 K.S.A. 2011 Supp. 12-5363, and amendments thereto, for
 6 purposes of verifying seller compliance with collection and
 7 remittance of such fees; and

8 (18) ~~release or publish charitable gaming information~~ and registration
 9 ~~obtained in bingo license applications and renewals in~~
 10 ~~accordance with the bingo act, K.S.A. 79-4701 et seq., and~~
 11 ~~amendments thereto. The information to be released is~~
 12 ~~limited to: The name, address, phone number, license number~~ or registration
 13 ~~and email address of the organization, distributor or ~~partner~~~~

14 ~~owner~~ lessor of premises
 15 (c) Any person receiving any information under the
 16 provisions of subsection (b) shall be subject to the
 17 confidentiality provisions of subsection (a) and to the penalty
 18 provisions of subsection (d).

19 (d) Any violation of this section shall be a class A,
 20 nonperson misdemeanor, and if the offender is an officer or
 21 employee of this state, such officer or employee shall be
 22 dismissed from office. Reports of violations of this paragraph
 23 shall be investigated by the attorney general. The district
 24 attorney or county attorney and the attorney general shall have
 25 authority to prosecute any violation of this section if the
 26 offender is a city or county clerk or treasurer or finance officer
 27 of a city or county.

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

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