

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2013

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SENATE BILL 356

Short Title: Modify Tax Confidentiality. (Public)

Sponsors: Senators Clark, Tarte (Primary Sponsors); J. Davis and Hise.

Referred to: Rules and Operations of the Senate.

March 20, 2013

A BILL TO BE ENTITLED

AN ACT TO PERMIT AN ADDITIONAL DISCLOSURE OF TAX INFORMATION.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 105-259(b) is amended by adding a new subdivision to read:

"(b) Disclosure Prohibited. – An officer, an employee, or an agent of the State who has access to tax information in the course of service to or employment by the State may not disclose the information to any other person except as provided in this subsection. Standards used or to be used for the selection of returns for examination and data used or to be used for determining the standards may not be disclosed for any purpose. All other tax information may be disclosed only if the disclosure is made for one of the following purposes:

...  
(44) To furnish to the Government Business Intelligence Competency Center established in the Office of the State Controller, upon request, tax information, provided that the information furnished does not impair or violate any information sharing agreements between the Department and the United States Internal Revenue Service. Notwithstanding any other provision of law, a determination of whether furnishing information requested by the Center would impair or violate information sharing agreements between the Department and the United States Internal Revenue Service shall be within the sole discretion of the Secretary."

**SECTION 2.** This act is effective when it becomes law.



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