As Amended by Senate Committee

Session of 2012

SENATE BILL No. 270

By Committee on Federal and State Affairs

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

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

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

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

1. Publish statistics, so classified as to prevent identification of particular reports or returns and the items thereof;
2. Allow the inspection of returns by the attorney general or the attorney general’s designee;
3. Provide the post auditor access to all such excise tax reports or returns in accordance with and subject to the provisions of subsection (g) of K.S.A. 46-1106, and amendments thereto;
4. Disclose taxpayer information from excise tax returns to persons or entities contracting with the secretary of revenue where the secretary has determined disclosure of such information is essential for completion of the contract and has taken appropriate steps to preserve confidentiality;
5. Provide information from returns and reports filed under article 42 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, to county appraisers as is necessary to insure proper valuations of property. Information from such returns and reports may also be exchanged with any other state agency administering and collecting conservation or other taxes and fees imposed on or measured by mineral production;
(6) provide, upon request by a city or county clerk or treasurer or
finance officer of any city or county receiving distributions from a local
excise tax, monthly reports identifying each retailer doing business in such
city or county or making taxable sales sourced to such city or county,
setting forth the tax liability and the amount of such tax remitted by each
retailer during the preceding month, and identifying each business location
maintained by the retailer and such retailer's sales or use tax registration or
account number;

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

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

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

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

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

(12) provide environmental surcharge or solvent fee, or both,
information from returns and applications for registration filed pursuant to
K.S.A. 65-34,150 and 65-34,151, and amendments thereto, to the secretary
of health and environment or the secretary's designee for the sole purpose
of ensuring that retailers collect the environmental surcharge tax or solvent
fee, or both;
(13) provide water protection fee information from returns and
applications for registration filed pursuant to K.S.A. 82a-954, and
amendments thereto, to the secretary of the state board of agriculture or the
secretary's designee and the secretary of the Kansas water office or the
secretary's designee for the sole purpose of verifying revenues deposited to
the state water plan fund;
(14) provide to the secretary of commerce copies of applications for
project exemption certificates sought by any taxpayer under the enterprise
zone sales tax exemption pursuant to subsection (cc) of K.S.A. 79-3606,
and amendments thereto;
(15) disclose information received pursuant to the Kansas cigarette
and tobacco act and subject to the confidentiality provisions of this act to
any criminal justice agency, as defined in subsection (c) of K.S.A. 22-
4701, and amendments thereto, or to any law enforcement officer, as
defined in K.S.A. 2011 Supp. 21-5111, and amendments thereto, on behalf
of a criminal justice agency, when requested in writing in conjunction with
a pending investigation;
(16) provide to retailers tax exemption information for the sole
purpose of verifying the authenticity of tax exemption numbers issued by
the department; and
(17) provide information concerning remittance by sellers, as defined
in K.S.A. 2011 Supp. 12-5363, and amendments thereto, of prepaid
wireless 911 fees from returns to the local collection point administrator,
as defined in K.S.A. 2011 Supp. 12-5363, and amendments thereto, for
purposes of verifying seller compliance with collection and remittance of
such fees; and
(18) release or publish charitable gaming information obtained in
bingo licensee and registration applications and renewals in accordance
with the bingo act, K.S.A. 79-4701 et seq., and amendments thereto. The
information to be released is limited to: The name, address, phone number,
license or registration number and email address of the organization,
distributor or parlor owner, lessor of premises.
(c) Any person receiving any information under the provisions of
subsection (b) shall be subject to the confidentiality provisions of
subsection (a) and to the penalty provisions of subsection (d).
(d) Any violation of this section shall be a class A, nonperson
misdemeanor, and if the offender is an officer or employee of this state,
such officer or employee shall be dismissed from office. Reports of
violations of this paragraph shall be investigated by the attorney general.
The district attorney or county attorney and the attorney general shall have
authority to prosecute any violation of this section if the offender is a city
or county clerk or treasurer or finance officer of a city or county.
Sec. 2. K.S.A. 2011 Supp. 75-5133 is hereby repealed.
Sec. 3. This act shall take effect and be in force from and after its
publication in the statute book.