

**75-6212. Same; use of information held by department of revenue for setoff, limitations; duty of confidentiality.** (a) Notwithstanding any provision of law prohibiting disclosure by the department of revenue of the contents of taxpayer records or information and notwithstanding any confidentiality statute of any state agency, foreign state agency or municipality, all information exchanged among the department of revenue, any other state agency, foreign state agency or municipality and the debtor necessary to accomplish and effectuate the intent of this act is lawful.

(b) The information obtained by any other state agency, foreign state agency or municipality from the department of revenue in accordance with the exemption authorized by subsection (a) shall only be used by such other state agency, foreign state agency or municipality in the pursuit of its debt collection duties and practices. Any person employed by, or formerly employed by, a state agency other than the department of revenue, who is employed, or formerly employed by a foreign state agency or municipality, and who receives information subject to the provisions of K.S.A. 79-3234 and amendments thereto, or other information designated by law as confidential, shall be subject to the same duty of confidentiality with respect to such confidential information imposed by law on officers and employees of the state agency, foreign state agency or municipality from which such information was obtained and shall be subject to any civil or criminal penalties imposed by law for violations of such duty of confidentiality.

**History:** L. 1981, ch. 342, § 12; L. 1993, ch. 232, § 11; July 1.