

4 "All motor vehicle registration plates shall be treated with a re-
5 flective material according to specifications prescribed by the com-
6 missioner of public safety."

Approved June 30, 1971.

Italics indicate new material added to existing statutes; brackets indicate deletions from existing statutes. However, see Editor's note, page iii.

CHAPTER 214

INCOME TAX RETURNS PREPARED—CONFIDENTIAL

H. F. 141

AN ACT relating to disclosure of information learned during the preparation of tax returns and providing a penalty for violations.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. **Definition.** As used in this Act, unless the context
2 otherwise requires:

3 1. "Person" means any person, firm, corporation, association,
4 partnership or an employee or agent of one of these.

5 2. "Tax return" means any federal, state, or local form required
6 to be filled out, by or for a taxpayer, incident to the collection or re-
7 fund of a tax.

8 3. "Information" for the purpose of this Act shall include but not
9 be limited to the name, address and statistical data of the taxpayer.

1 SEC. 2. **Disclosure prohibited.** A person who obtains any informa-
2 tion in the course of or arising out of the business of preparing or
3 assisting in the preparation of a tax return of another person, shall
4 not disclose any of the information obtained unless the disclosure is
5 within any of the following:

6 1. Consented to in writing by the taxpayer in a separate document.

7 2. Expressly authorized by state or federal law.

8 3. Necessary to the preparation of the return.

9 4. Pursuant to court order.

1 SEC. 3. **Engaged in business.** A person is engaged in the business
2 of preparing income tax returns or assisting in preparing of returns
3 if he does any of the following:

4 1. Advertises, or gives publicity to the effect that he prepares or
5 assists others in the preparation of tax returns.

6 2. Prepares or assists others in the preparation of tax returns for
7 compensation.

1 SEC. 4. **Penalty.** A person who violates the provisions of this Act
2 shall upon conviction be punished by imprisonment in the county jail
3 for not more than one year or be fined not more than ten thousand
4 dollars or punished by both such imprisonment and fine.

Approved April 1, 1971.