

452A.63 Information confidential.

1. All information obtained by the department of revenue or the state department of transportation from the examining of reports, returns, or records required to be filed or kept under [this chapter](#) shall be treated as confidential and shall not be divulged except to other state officers, a member or members of the general assembly, or any duly appointed committee of either or both houses of the general assembly, or to a representative of the state having some responsibility in connection with the collection of the taxes imposed or in proceedings brought under [this chapter](#). The appropriate state agency may make available to the public on or before forty-five days following the last day of the month in which the tax is required to be paid, the names of suppliers, restrictive suppliers, and importers and as to each of them the total gallons of motor fuel, undyed special fuel, and ethanol blended gasoline withdrawn from terminals or imported into the state during that month. The department of revenue or the state department of transportation, upon request of officials entrusted with enforcement of the motor fuel tax laws of the federal government or any other state, may forward to these officials any pertinent information which the appropriate state agency may have relative to motor fuel, special fuel, and electric fuel, provided the officials of the other state furnish like information.

2. Any person violating [this section](#), and disclosing the contents of any records, returns, or reports required to be kept or made under [this chapter](#), except as otherwise provided, shall be guilty of a simple misdemeanor.

[C27, 31, §5093-a6; C35, §5093-f27; C39, §5093.27; C46, 50, 54, §324.48; C58, 62, 66, §324.62; C71, 73, 75, 77, 79, 81, §324.63]

C93, §452A.63

[95 Acts, ch 155, §32, 44](#); [96 Acts, ch 1066, §13, 21](#); [99 Acts, ch 151, §69, 89](#); [2003 Acts, ch 145, §286](#); [2006 Acts, ch 1142, §83](#); [2018 Acts, ch 1041, §127](#); [2019 Acts, ch 151, §37, 46](#)

Referred to in [§421.28](#), [422.20](#), [422.72](#), [452A.66](#)

2019 amendment to subsection 1 is effective July 1, 2023; [2019 Acts, ch 151, §46](#)

Subsection 1 amended