

House File 2531

H-8574

1 Amend House File 2531 as follows:

2 1. Page 38, after line 1 by inserting:

3 <DIVISION  
4 IDENTIFICATION OF WORKER MISCLASSIFICATION

5 Sec. \_\_\_\_\_. Section 421.17, Code 2009, is amended by  
6 adding the following new subsection:

7 NEW SUBSECTION. 31. If the director has reason  
8 to believe, as a result of an investigation or audit,  
9 that a taxpayer may have misclassified workers, then  
10 to assist the department of workforce development, the  
11 director is authorized to provide to the department  
12 of workforce development the following confidential  
13 information with respect to such a taxpayer:

14 a. Withholding and payroll tax information.

15 b. The taxpayer's identity, including taxpayer  
16 identification number and date of birth.

17 c. The results or most recent status of the audit  
18 or investigation.

19 Sec. \_\_\_\_\_. Section 422.20, subsection 3, paragraph  
20 a, Code 2009, is amended to read as follows:

21 a. Unless otherwise expressly permitted by section  
22 8A.504, section 96.11, subsection 6, section 421.17,  
23 subsections 22, 23, and 26, and 31, sections 252B.9,  
24 321.120, 421.19, 421.28, 422.72, and 452A.63, and  
25 this section, a tax return, return information,  
26 or investigative or audit information shall not be  
27 divulged to any person or entity, other than the  
28 taxpayer, the department, or internal revenue service  
29 for use in a matter unrelated to tax administration.

30 Sec. \_\_\_\_\_. Section 422.72, subsection 3, paragraph  
31 a, Code 2009, is amended to read as follows:

32 a. Unless otherwise expressly permitted by section  
33 8A.504, section 96.11, subsection 6, section 421.17,  
34 subsections 22, 23, and 26, and 31, sections 252B.9,  
35 321.120, 421.19, 421.28, 422.20, and 452A.63, and  
36 this section, a tax return, return information,  
37 or investigative or audit information shall not be  
38 divulged to any person or entity, other than the  
39 taxpayer, the department, or internal revenue service  
40 for use in a matter unrelated to tax administration.

41 Sec. \_\_\_\_\_. EFFECTIVE UPON ENACTMENT. This division  
42 of this Act, being deemed of immediate importance,  
43 takes effect upon enactment.>

44 2. By renumbering as necessary.

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TAYLOR of Linn