

APR 1 1971

Place On Calendar

Sen. Ways and Means 4/7
Pass 4/15

HOUSE FILE 550

BY COMMITTEE ON WAYS AND MEANS

Passed House, Date 4-6-71 Passed Senate, Date 4-16-71
Vote: Ayes 89 Nays 0 Vote: Ayes 40 Nays 0
Approved 4-29-71

A BILL FOR

1 An Act relating to information obtained by the department
2 of revenue.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

4 Section 1. Section three hundred twenty-four point sixty-
5 three (324.63), unnumbered paragraph one (1), Code 1971, is
6 amended as follows:

7 324.63 INFORMATION CONFIDENTIAL. All information obtained
8 by the department of revenue from the examining of reports or
9 records required to be filed or kept under the provisions of
10 this chapter shall be treated as confidential and shall not
11 be divulged except to other state officers, a member or mem-
12 bers of the general assembly or any duly appointed committee
13 of either or both houses thereof or to a representative of
14 the state having some responsibility in connection with the
15 collection of the taxes imposed or in proceedings brought
16 under the provisions of this chapter; provided, however, that
17 the department of revenue shall make available for public
18 information on or before the last day of the month following
19 the month in which the tax is required to be paid the names
20 of the distributors and as to each of them the total gallons
21 received in the state and separately, the received gallons (1)
22 exported or sold for export, (2) sold tax-free in the state
23 to entities that are exempt from the tax, and (3) sold tax-
24 free in the state to entities required to report and account
25 for the tax thereon. The department of revenue shall also

1 make available to the public information with respect to
2 special fuel dealers and users and as to each of them the
3 gallonage used and taxes paid. The department of revenue,
4 upon request of officials entrusted with enforcement of the
5 motor vehicle fuel tax laws of the federal government or any
6 other state, may forward to such officials any pertinent
7 information which the department may have relative to motor
8 fuel and special fuel provided the officials of the other
9 state furnish to the department of revenue like information.

EXPLANATION

10 This bill provides that the department of revenue can allow
11 other state officers to view their motor fuel reports or records.
12 This is similar to their power under the income, corporation,
13 sales, and bank tax chapter. See section 422.72.
14

15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35