

By: Representative Smith

To: Ways and Means

COMMITTEE SUBSTITUTE  
FOR  
HOUSE BILL NO. 699

1 AN ACT TO AMEND SECTIONS 27-3-73, 27-7-83, 27-13-57 AND  
2 27-65-81, MISSISSIPPI CODE OF 1972, TO AUTHORIZE THE COMMISSIONER  
3 OF REVENUE TO DISCLOSE CERTAIN TAXPAYER INFORMATION TO LAW  
4 ENFORCEMENT OFFICERS OF THE STATE OF MISSISSIPPI AND THE UNITED  
5 STATES WITHOUT THE NEED FOR A SUBPOENA OR PROPER JUDICIAL ORDER;  
6 TO REQUIRE THE COMMISSIONER OF REVENUE TO ESTABLISH PROCEDURAL  
7 SAFEGUARDS FOR RELEASE OF CERTAIN INFORMATION; AND FOR RELATED  
8 PURPOSES.

9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

10 **SECTION 1.** Section 27-3-73, Mississippi Code of 1972, is  
11 amended as follows:

12 27-3-73. (1) Except in accordance with proper judicial  
13 order or as otherwise provided in this section or as authorized in  
14 Section 27-4-3, it shall be unlawful for the Commissioner of  
15 Revenue, or any deputy, agent, clerk or other officer or employee  
16 of the Department of Revenue, to divulge or make known in any  
17 manner the amount of income or any particulars set forth or  
18 disclosed in any report or return required on any taxes collected  
19 by reports received by the Department of Revenue. This provision  
20 relates to all taxes collected by the Department of Revenue and  
21 not referred to in Sections 27-7-83, 27-13-57 and 27-65-81,



22 requiring confidentiality of income tax, franchise tax and sales  
23 tax returns. All system edits, thresholds, and any other  
24 automated system calculations used by the Department of Revenue in  
25 the processing of returns or statistics or used to determine the  
26 correct tax due for all taxes administered by the department shall  
27 be considered confidential information and may not be divulged or  
28 made known. Nothing in this section shall be construed to  
29 prohibit the publication of statistics, so classified as to  
30 prevent the identification of particular reports or returns and  
31 the items thereof, or the inspection by the Attorney General, or  
32 any other attorney representing the state, of the report or return  
33 of any taxpayer who shall bring action to set aside the tax  
34 thereon, or against whom an action or proceeding has been  
35 instituted to recover any tax or penalty imposed. Additionally,  
36 nothing in this section shall prohibit the Commissioner of Revenue  
37 from making available information necessary to recover taxes owing  
38 the state pursuant to the authority granted in Section 27-75-16.

39 The term "proper judicial order" as used in this section  
40 shall not include subpoenas or subpoenas duces tecum but shall  
41 include only those orders entered by a court of record in this  
42 state after furnishing notice and a hearing to the taxpayer and  
43 the Department of Revenue. The court shall not authorize the  
44 furnishing of such information unless it is satisfied that the  
45 information is needed to pursue pending litigation wherein the  
46 return itself is in issue, or the judge is satisfied that the need



for furnishing the information outweighs the rights of the taxpayer to have such information secreted.

However, information relating to possible tax liability to other states or the federal government may be furnished to the revenue departments of those states or the federal government when the states or federal government grant a like comity to Mississippi.

(2) The State Auditor and the employees of his office shall have the right to examine only such tax returns as are necessary for auditing the Department of Revenue, and the same prohibitions against disclosure which apply to the Department of Revenue shall apply to the State Auditor and his office.

(3) Officers and employees of the Mississippi Development Authority who execute a confidentiality agreement with the Department of Revenue shall be authorized to discuss and examine information to which this section applies at the offices of the Mississippi Department of Revenue. This disclosure is limited to information necessary to properly administer the programs under the jurisdiction of the Mississippi Development Authority. The Department of Revenue is authorized to disclose to officers and employees of the Mississippi Development Authority who execute a confidentiality agreement the information necessary under the circumstances. The same prohibitions against disclosure which apply to the Department of Revenue shall apply to the officers or employees of the Mississippi Development Authority.



72           (4) Information required by the University Research Center  
73 to prepare the analyses required by Sections 57-13-101 through  
74 57-13-109 shall be furnished to the University Research Center  
75 upon request. It shall be unlawful for any officer or employee of  
76 the University Research Center to divulge or make known in any  
77 manner the amount of income or any particulars set forth or  
78 disclosed in any information received by the center from the  
79 Department of Revenue other than as may be required by Sections  
80 57-13-101 through 57-13-109 in an analysis prepared pursuant to  
81 Sections 57-13-101 through 57-13-109.

82           (5) Information required by the Mississippi Development  
83 Authority to prepare the reports required by Section 57-1-12.2  
84 shall be furnished to the Mississippi Development Authority upon  
85 request. It shall be unlawful for any officer or employee of the  
86 Mississippi Development Authority to divulge or make known in any  
87 manner the amount of income or any particulars set forth or  
88 disclosed in any information received by the Mississippi  
89 Development Authority from the Department of Revenue other than as  
90 may be required by Section 57-1-12.2 in a report prepared pursuant  
91 to Section 57-1-12.2.

92           (6) Any person who violates the provisions of this section  
93 shall be guilty of a misdemeanor and, on conviction thereof, shall  
94 be fined not more than One Thousand Dollars (\$1,000.00) or  
95 imprisoned not more than six (6) months in the county jail, or  
96 both.



97           (7) The Commissioner of Revenue and the Department of  
98 Revenue are authorized to disclose to the Child Support Unit and  
99 to the Fraud Investigation Unit of the Department of Human  
100 Services without the need for a subpoena or proper judicial order  
101 the name, address, social security number, amount of income,  
102 amount of sales tax, source of income, assets and other relevant  
103 information, records and tax forms for individuals who are  
104 delinquent in the payment of any child support as defined in  
105 Section 93-11-101 or who are under investigation for fraud or  
106 abuse of any state or federal program or statute as provided in  
107 Section 43-1-23. The commissioner shall establish procedural  
108 safeguards to obtain this information so that who made the request  
109 and what information was supplied shall be documented. Federal  
110 disclosure restrictions on information obtained related to federal  
111 tax information still apply.

112           (8) The Commissioner of Revenue and the Department of  
113 Revenue are authorized to disclose to law enforcement officers of  
114 the State of Mississippi and the United States without the need  
115 for a subpoena or proper judicial order the name, address, social  
116 security number, amount of income, amount of sales tax, source of  
117 income, assets and other relevant information, records and tax  
118 forms pursuant to an ongoing criminal investigation. The  
119 commissioner shall establish procedural safeguards to obtain this  
120 information so that who made the request and what information was  
121 supplied shall be documented. Federal disclosure restrictions on



information obtained related to federal tax information still  
apply. In addition, the same prohibitions against disclosure  
which apply to the Department of Revenue shall apply to all  
officers, employees and other entities to which information is  
disclosed under this subsection. Except as otherwise provided,  
before the Commissioner of Revenue and Department of Revenue may  
disclose any information under this subsection, there must be  
adequate notice provided to the taxpayer regarding the information  
to be disclosed. However, such notice shall not be required when  
the law enforcement entity requesting the information advises the  
Department of Revenue that the notice may compromise or otherwise  
adversely affect the criminal investigation for which the  
information was requested.

**SECTION 2.** Section 27-7-83, Mississippi Code of 1972, is  
amended as follows:

27-7-83. (1) Returns and return information filed or  
furnished under the provisions of this chapter shall be  
confidential, and except in accordance with proper judicial order,  
as otherwise authorized by this section or as authorized in  
Section 27-4-3, it shall be unlawful for the Commissioner of  
Revenue or any deputy, agent, clerk or other officer or employee  
of the Department of Revenue or the Mississippi Department of  
Information Technology Services, or any former employee thereof,  
to divulge or make known in any manner the amount of income or any  
particulars set forth or disclosed in any report or return



147 required. The provisions of this section shall apply fully to any  
148 federal return, a copy of any portion of a federal return, or any  
149 information reflected on a federal return which is attached to or  
150 made a part of the state tax return. Likewise, the provisions of  
151 this section shall apply to any federal return or portion thereof,  
152 or to any federal return information data which is acquired from  
153 the Internal Revenue Service for state tax administration purposes  
154 pursuant to the Federal-State Exchange Program cited at Section  
155 6103, Federal Internal Revenue Code. The term "proper judicial  
156 order" as used in this section shall not include subpoenas or  
157 subpoenas duces tecum, but shall include only those orders entered  
158 by a court of record in this state after furnishing notice and a  
159 hearing to the taxpayer and the Department of Revenue. The court  
160 shall not authorize the furnishing of such information unless it  
161 is satisfied that the information is needed to pursue pending  
162 litigation wherein the return itself is in issue, or the judge is  
163 satisfied that the need for furnishing the information outweighs  
164 the rights of the taxpayer to have such information secreted.

165 (2) Returns and return information with respect to taxes  
166 imposed by this chapter shall be open to inspection by or  
167 disclosure to the Commissioner of the Internal Revenue Service of  
168 the United States, or the proper officer of any state imposing an  
169 income tax similar to that imposed by this chapter, or the  
170 authorized representatives of such agencies. Such inspection  
171 shall be permitted, or such disclosure made, only upon written



request by the head of such agencies, or the district director in the case of the Internal Revenue Service, and only to the representatives of such agencies designated in a written statement to the Commissioner of Revenue as the individuals who are to inspect or to receive the return or return information on behalf of such agency. The Commissioner of Revenue is authorized to enter into agreements with the Internal Revenue Service and with other states for the exchange of returns and return information data, or the disclosure of returns or return information data to such agencies, only to the extent that the statutes of the United States or of such other state, as the case may be, grant substantially similar privileges to the proper officer of this state charged with the administration of the tax laws of this state.

(3) (a) The return of a person shall, upon written request, be open to inspection by or disclosure to:

(i) In the case of the return of an individual, that individual;

(ii) In the case of an income tax return filed jointly, either of the individuals with respect to whom the return is filed;

(iii) In the case of the return of a partnership, any person who was a member of such partnership during any part of the period covered by the return;





196 (iv) In the case of the return of a corporation or  
197 a subsidiary thereof, any person designated by resolution of its  
198 board of directors or other similar governing body, or any officer  
199 or employee of such corporation upon written request signed by any  
200 principal officer and attested to by the secretary or other  
201 officer;

202 (v) In the case of the return of an estate, the  
203 administrator, executor or trustee of such estate, and any heir at  
204 law, next of kin or beneficiary under the will, of the decedent,  
205 but only to the extent that such latter persons have a material  
206 interest which will be affected by information contained therein;

207 (vi) In the case of the return of a trust, the  
208 trustee or trustees, jointly or separately, and any beneficiary of  
209 such trust, but only to the extent that such beneficiary has a  
210 material interest which will be affected by information contained  
211 therein;

212 (vii) In the case of the return of an individual  
213 or a return filed jointly, any claimant agency seeking to collect  
214 a debt through the setoff procedure established in Sections  
215 27-7-701 through 27-7-713 and Sections 27-7-501 through 27-7-519,  
216 from an individual with respect to whom the return is filed.

217 (b) If an individual described in paragraph (a) is  
218 legally incompetent, the applicable return shall, upon written  
219 request, be open to inspection by or disclosure to the committee,  
220 trustee or guardian of his estate.



221 (c) If substantially all of the property of the person  
222 with respect to whom the return is filed is in the hands of a  
223 trustee in bankruptcy or receiver, such return or returns for  
224 prior years of such person shall, upon written request, be open to  
225 inspection by or disclosure to such trustee or receiver, but only  
226 if the Commissioner of Revenue finds that such receiver or  
227 trustee, in his fiduciary capacity, has a material interest which  
228 will be affected by information contained therein.

229 (d) Any return to which this section applies shall,  
230 upon written request, also be open to inspection by or disclosure  
231 to the attorney-in-fact duly authorized in writing by any of the  
232 persons described in paragraph (a) of this subsection to inspect  
233 the return or receive the information on his behalf, subject to  
234 the conditions provided in paragraph (a).

235 (e) Return information with respect to any taxpayer may  
236 be open to inspection by or disclosure to any person authorized by  
237 this subsection to inspect any return of such taxpayer if the  
238 Commissioner of Revenue determines that such disclosure would not  
239 seriously impair state tax administration.

240 (4) The State Auditor and the employees of his office shall  
241 have the right to examine only such tax returns as are necessary  
242 for auditing the Department of Revenue, and the same prohibitions  
243 against disclosure which apply to the Department of Revenue shall  
244 apply to the State Auditor and his employees or former employees.



(5) Officers and employees of the Mississippi Development Authority who execute a confidentiality agreement with the Department of Revenue shall be authorized to discuss and examine information to which this section applies at the offices of the Mississippi Department of Revenue. This disclosure is limited to information necessary to properly administer the programs under the jurisdiction of the Mississippi Development Authority. The Department of Revenue is authorized to disclose to officers and employees of the Mississippi Development Authority who execute a confidentiality agreement the information necessary under the circumstances. The same prohibitions against disclosure which apply to the Department of Revenue shall apply to the officers or employees of the Mississippi Development Authority.

(6) Information required by the University Research Center to prepare the analyses required by Sections 57-13-101 through 57-13-109 shall be furnished to the University Research Center upon request. It shall be unlawful for any officer or employee of the University Research Center to divulge or make known in any manner the amount of income or any particulars set forth or disclosed in any information received by the center from the Department of Revenue other than as may be required by Sections 57-13-101 through 57-13-109 in an analysis prepared pursuant to Sections 57-13-101 through 57-13-109.

(7) Information required by the Mississippi Development Authority to prepare the reports required by Section 57-1-12.2



shall be furnished to the Mississippi Development Authority upon request. It shall be unlawful for any officer or employee of the Mississippi Development Authority to divulge or make known in any manner the amount of income or any particulars set forth or disclosed in any information received by the Mississippi Development Authority from the Department of Revenue other than as may be required by Section 57-1-12.2 in a report prepared pursuant to Section 57-1-12.2.

(8) Nothing in this section shall be construed to prohibit the publication of statistics, so classified as to prevent the identification of particular reports or returns and the items thereof, or the inspection by the Attorney General, or any other attorney representing the state, of the report or return of any taxpayer who shall bring action to set aside the tax thereon, or against whom any action or proceeding has been instituted to recover any tax or penalty imposed.

(9) Nothing in this section shall prohibit the commissioner from making available information necessary to recover taxes owing the state pursuant to the authority granted in Section 27-75-16.

(10) Reports and returns required under the provisions of this chapter shall be preserved in accordance with approved records control schedules. No records, however, may be destroyed without the approval of the Director of the Department of Archives and History.



(11) The Department of Revenue is authorized to disclose to the Child Support Unit and to the Fraud Investigation Unit of the Department of Human Services without the need for a subpoena or proper judicial order the name, address, social security number, amount of income, source of income, assets and other relevant information, records and tax forms for individuals who are delinquent in the payment of any child support as defined in Section 93-11-101 or who are under investigation for fraud or abuse of any state or federal program or statute as provided in Section 43-1-23. The commissioner shall establish procedural safeguards to obtain this information so that who made the request and what information was supplied shall be documented. Federal disclosure restrictions on information obtained related to federal tax information still apply.

(12) The Commissioner of Revenue and the Department of Revenue are authorized to disclose to law enforcement officers of the State of Mississippi and the United States without the need for a subpoena or proper judicial order the name, address, social security number, amount of income, amount of sales tax, source of income, assets and other relevant information, records and tax forms pursuant to an ongoing criminal investigation. The commissioner shall establish procedural safeguards to obtain this information so that who made the request and what information was supplied shall be documented. Federal disclosure restrictions on information obtained related to federal tax information still



319 apply. In addition, the same prohibitions against disclosure  
320 which apply to the Department of Revenue shall apply to all  
321 officers, employees and other entities to which information is  
322 disclosed under this subsection. Except as otherwise provided,  
323 before the Commissioner of Revenue and Department of Revenue may  
324 disclose any information under this subsection, there must be  
325 adequate notice provided to the taxpayer regarding the information  
326 to be disclosed. However, such notice shall not be required when  
327 the law enforcement entity requesting the information advises the  
328 Department of Revenue that the notice may compromise or otherwise  
329 adversely affect the criminal investigation for which the  
330 information was requested.

331 ( \* \* \*13) Nothing in this section shall prohibit the  
332 Department of Revenue from exchanging information with the federal  
333 government that is necessary to offset income tax refund payment  
334 on debts owed to this state or the United States.

335 ( \* \* \*14) Nothing in this section shall prohibit the  
336 department from making available information that is necessary to  
337 be disclosed for the administration and enforcement of Section  
338 27-7-87.

339 **SECTION 3.** Section 27-13-57, Mississippi Code of 1972, is  
340 amended as follows:

341 27-13-57. (1) Except in accordance with the proper judicial  
342 order, or as otherwise provided in this section or as authorized  
343 in Section 27-4-3, it shall be unlawful for the Commissioner of



Revenue or any deputy, agent, clerk or other officer or employee of the Department of Revenue to divulge or make known in any manner any particulars set forth or disclosed in any report or return required under this chapter. When a combined report or return is filed as authorized by Section 27-13-17(5), each report or return which composes the combined return shall be considered separate for the purpose of any examinations authorized in this section and only particulars relating to the specific return or report set forth in the judicial order or as otherwise provided shall be considered lawfully divulged. The term "proper judicial order" as used in this section shall not include subpoenas or subpoenas duces tecum, but shall include only those orders entered by a court of record in this state after furnishing notice and a hearing to the taxpayer and the Department of Revenue. The court shall not authorize the furnishing of such information unless it is satisfied that the information is needed to pursue pending litigation wherein the return itself is in issue, or the judge is satisfied that the need for furnishing the information outweighs the rights of the taxpayer to have such information secreted. Nothing in this section shall be construed to prohibit the publication of statistics, so classified as to prevent the identification of particular reports or returns and the items thereof, or the inspection by the Attorney General or any other attorney representing the state of the report or return of any taxpayer who shall bring action to set aside or review the tax



369 based thereon, or against whom an action or proceeding has been  
370 instituted to recover any tax or penalty imposed by this chapter.  
371 Reports and returns shall be preserved in accordance with approved  
372 records control schedules. No records, however, may be destroyed  
373 without the approval of the Director of the Department of Archives  
374 and History.

375       However, information relating to possible tax liability of  
376 other states or the federal government may be furnished to the  
377 revenue department of those states or the federal government when  
378 those states or the federal government grant a like comity to  
379 Mississippi.

380       (2) The State Auditor and the employees of his office shall  
381 have the right to examine only such tax returns as are necessary  
382 for auditing the Department of Revenue, and the same prohibitions  
383 against disclosure which apply to the Department of Revenue shall  
384 apply to the State Auditor and his office.

385       (3) Officers and employees of the Mississippi Development  
386 Authority who execute a confidentiality agreement with the  
387 Department of Revenue shall be authorized to discuss and examine  
388 information to which this section applies at the offices of the  
389 Mississippi Department of Revenue. This disclosure is limited to  
390 information necessary to properly administer the programs under  
391 the jurisdiction of the Mississippi Development Authority. The  
392 Department of Revenue is authorized to disclose to officers and  
393 employees of the Mississippi Development Authority who execute a





394 confidentiality agreement the information necessary under the  
395 circumstances. The same prohibitions against disclosure which  
396 apply to the Department of Revenue shall apply to the officers or  
397 employees of the Mississippi Development Authority.

398 (4) Information required by the University Research Center  
399 to prepare the analyses required by Sections 57-13-101 through  
400 57-13-109 shall be furnished to the University Research Center  
401 upon request. It shall be unlawful for any officer or employee of  
402 the University Research Center to divulge or make known in any  
403 manner any particulars set forth or disclosed in any information  
404 received by the center from the Department of Revenue other than  
405 as may be required by Sections 57-13-101 through 57-13-109 in an  
406 analysis prepared pursuant to Sections 57-13-101 through  
407 57-13-109.

408 (5) Information required by the Mississippi Development  
409 Authority to prepare the reports required by Section 57-1-12.2  
410 shall be furnished to the Mississippi Development Authority upon  
411 request. It shall be unlawful for any officer or employee of the  
412 Mississippi Development Authority to divulge or make known in any  
413 manner the amount of income or any particulars set forth or  
414 disclosed in any information received by the Mississippi  
415 Development Authority from the Department of Revenue other than as  
416 may be required by Section 57-1-12.2 in a report prepared pursuant  
417 to Section 57-1-12.2.



(6) The Commissioner of Revenue and the Department of Revenue are authorized to disclose to law enforcement officers of the State of Mississippi and the United States without the need for a subpoena or proper judicial order the name, address, social security number, amount of income, amount of sales tax, source of income, assets and other relevant information, records and tax forms pursuant to an ongoing criminal investigation. The commissioner shall establish procedural safeguards to obtain this information so that who made the request and what information was supplied shall be documented. Federal disclosure restrictions on information obtained related to federal tax information still apply. In addition, the same prohibitions against disclosure which apply to the Department of Revenue shall apply to all officers, employees and other entities to which information is disclosed under this subsection. Except as otherwise provided, before the Commissioner of Revenue and Department of Revenue may disclose any information under this subsection, there must be adequate notice provided to the taxpayer regarding the information to be disclosed. However, such notice shall not be required when the law enforcement entity requesting the information advises the Department of Revenue that the notice may compromise or otherwise adversely affect the criminal investigation for which the information was requested.

( \* \* \*7) Nothing in this section shall prohibit the Commissioner of Revenue from making available information



necessary to recover taxes owing the state pursuant to the authority granted in Section 27-75-16, Mississippi Code of 1972.

( \* \* \*8) Any person violating the provisions of this section shall be guilty of a misdemeanor and, on conviction, shall be punished by a fine of not exceeding Five Hundred Dollars (\$500.00), or by imprisonment not exceeding one (1) year, or both, at the discretion of the court, and if the offender be an officer or employee of the state he shall be dismissed from office and be incapable of holding any public office in this state for a period of five (5) years thereafter.

**SECTION 4.** Section 27-65-81, Mississippi Code of 1972, is amended as follows:

27-65-81. (1) Applications, returns and information contained therein filed or furnished under this chapter shall be confidential, and except in accordance with proper judicial order, or as otherwise authorized by this section or as authorized by Section 27-4-3, it shall be unlawful for the Commissioner of Revenue or any deputy, agent, clerk or other officer or employee of the Department of Revenue or Department of Information Technology Services, or any former employee thereof, to divulge or make known in any manner the amount of income or any particulars set forth or disclosed on any application, report or return required.

The term "proper judicial order" as used in this section shall not include subpoenas or subpoenas duces tecum but shall



include only those orders entered by a court of record in this state after furnishing notice and a hearing to the taxpayer and the Department of Revenue. The court shall not authorize the furnishing of such information unless it is satisfied that the information is needed to pursue pending litigation wherein the return itself is in issue, or the judge is satisfied that the need for furnishing the information outweighs the rights of the taxpayer to have such information secreted.

(2) Such information contained on the application, returns or reports may be furnished to:

(a) Members and employees of the Department of Revenue and the income tax department thereof, for the purpose of checking, comparing and correcting returns;

(b) The Attorney General, or any other attorney representing the state in any action in respect to the amount of tax under the provisions of this chapter;

(c) The revenue department of other states or the federal government when said states or federal government grants a like comity to Mississippi.

(3) The State Auditor and the employees of his office shall have the right to examine only such tax returns as are necessary for auditing the Department of Revenue, and the same prohibitions against disclosure which apply to the Department of Revenue shall apply to the State Auditor and his office.



492           (4) Officers and employees of the Mississippi Development  
493 Authority who execute a confidentiality agreement with the  
494 Department of Revenue shall be authorized to discuss and examine  
495 information to which this section applies at the offices of the  
496 Mississippi Department of Revenue. This disclosure is limited to  
497 information necessary to properly administer the programs under  
498 the jurisdiction of the Mississippi Development Authority. The  
499 Department of Revenue is authorized to disclose to officers and  
500 employees of the Mississippi Development Authority who execute a  
501 confidentiality agreement the information necessary under the  
502 circumstances. The same prohibitions against disclosure which  
503 apply to the Department of Revenue shall apply to the officers or  
504 employees of the Mississippi Development Authority.

505           (5) Information required by the University Research Center  
506 to prepare the analyses required by Sections 57-13-101 through  
507 57-13-109 shall be furnished to the University Research Center  
508 upon request. It shall be unlawful for any officer or employee of  
509 the University Research Center to divulge or make known in any  
510 manner the amount of income or any particulars set forth or  
511 disclosed in any information received by the center from the  
512 Department of Revenue other than as may be required by Sections  
513 57-13-101 through 57-13-109 in an analysis prepared pursuant to  
514 Sections 57-13-101 through 57-13-109.

515           (6) Information required by the Mississippi Development  
516 Authority to prepare the reports required by Section 57-1-12.2



shall be furnished to the Mississippi Development Authority upon request. It shall be unlawful for any officer or employee of the Mississippi Development Authority to divulge or make known in any manner the amount of income or any particulars set forth or disclosed in any information received by the Mississippi Development Authority from the Department of Revenue other than as may be required by Section 57-1-12.2 in a report prepared pursuant to Section 57-1-12.2.

(7) Nothing in this section shall prohibit the Commissioner of Revenue from making available information necessary to recover taxes owing the state pursuant to the authority granted in Section 27-75-16.

(8) The Department of Revenue is authorized to disclose to the Child Support Unit and to the Fraud Investigation Unit of the Department of Human Services without the need for a subpoena or proper judicial order the name, address, social security number, amount of income, amount of sales tax, source of income, assets and other relevant information, records and tax forms for individuals who are delinquent in the payment of any child support as defined in Section 93-11-101 or who are under investigation for fraud or abuse of any state or federal program or statute as provided in Section 43-1-23. The commissioner shall establish procedural safeguards to obtain this information so that who made the request and what information was supplied shall be documented.



Federal disclosure restrictions on information obtained related to federal tax information still apply.

(9) The Commissioner of Revenue and the Department of Revenue are authorized to disclose to law enforcement officers of the State of Mississippi and the United States without the need for a subpoena or proper judicial order the name, address, social security number, amount of income, amount of sales tax, source of income, assets and other relevant information, records and tax forms pursuant to an ongoing criminal investigation. The commissioner shall establish procedural safeguards to obtain this information so that who made the request and what information was supplied shall be documented. Federal disclosure restrictions on information obtained related to federal tax information still apply. In addition, the same prohibitions against disclosure which apply to the Department of Revenue shall apply to all officers, employees and other entities to which information is disclosed under this subsection. Except as otherwise provided, before the Commissioner of Revenue and Department of Revenue may disclose any information under this subsection, there must be adequate notice provided to the taxpayer regarding the information to be disclosed. However, such notice shall not be required when the law enforcement entity requesting the information advises the Department of Revenue that the notice may compromise or otherwise adversely affect the criminal investigation for which the information was requested.



566           **SECTION 5.** This act shall take effect and be in force from  
567 and after July 1, 2017.

