

Senate Bill No. 222–Committee on Taxation

CHAPTER.....

AN ACT relating to taxation; authorizing the Nevada tax commission to exchange with certain local governmental entities information concerning businesses that are subject to the business tax; providing that such exchanges of information are not confidential and privileged; and providing other matters properly relating thereto.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. NRS 364A.100 is hereby amended to read as follows:

364A.100 1. Except as otherwise provided in *this section and* NRS 360.250, ~~and subsections 2 and 3,~~ the records and files of the department concerning the administration of this chapter are confidential and privileged. The department, and any employee engaged in the administration of this chapter, or charged with the custody of any such records or files, shall not disclose any information obtained from the department's records or files or from any examination, investigation or hearing authorized by the provisions of this chapter. Neither the department nor any employee of the department may be required to produce any of the records, files and information for the inspection of any person or for use in any action or proceeding.

2. The records and files of the department concerning the administration of this chapter are not confidential and privileged in the following cases:

(a) Testimony by a member or employee of the department and production of records, files and information on behalf of the department or a taxpayer in any action or proceeding pursuant to the provisions of this chapter if that testimony or the records, files or information, or the facts shown thereby are directly involved in the action or proceeding.

(b) Delivery to a taxpayer or his authorized representative of a copy of any return or other document filed by the taxpayer pursuant to this chapter.

(c) Publication of statistics so classified as to prevent the identification of a particular business or document.

(d) Exchanges of information with the Internal Revenue Service in accordance with compacts made and provided for in such cases.

(e) Disclosure in confidence to the governor or his agent in the exercise of the governor's general supervisory powers, or to any person authorized to audit the accounts of the department in pursuance of an audit, or to the attorney general or other legal representative of the state in connection with an action or proceeding pursuant to this chapter, or to any agency of this or any other state charged with the administration or enforcement of laws relating to workers' compensation, unemployment compensation, public assistance, taxation, labor or gaming.

(f) Exchanges of information pursuant to subsection 3.

3. *The commission may agree with any county fair and recreation board or the governing body of any county, city or town for the continuing exchange of information concerning taxpayers.*

4. The executive director shall periodically, as he deems appropriate, but not less often than annually, transmit to the administrator of the division of industrial relations of the department of business and industry a

list of the businesses of which he has a record. The list must include the mailing address of the business and the approximate number of employees of the business as reported to the department.

Sec. 2. This act becomes effective upon passage and approval.