

HOUSE BILL NO. 1060

Introduced by

Legislative Management

(Taxation Committee)

1 A BILL for an Act to create and enact a new subsection to section 52-01-03 ~~and~~ a new
2 subsection to section 57-38-57, and a new subsection to section 57-39.2-23 of the North
3 Dakota Century Code, relating to disclosure of certain information in possession of job service
4 North Dakota or the tax commissioner to the department of commerce and restricting the use
5 and disclosure of that information by the department of commerce.

6 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

7 **SECTION 1.** A new subsection to section 52-01-03 of the North Dakota Century Code is
8 created and enacted as follows:

9 Job service North Dakota may enter an interagency agreement with the department of
10 commerce for the sharing of information obtained pursuant to the administration of the
11 unemployment insurance program, limited to wage and employment number records
12 of employers identified by the department of commerce as having received North
13 Dakota state economic development assistance. Information provided by job service
14 North Dakota under an agreement may be used only for purposes of evaluation by the
15 department of commerce of the compliance with statutory or contractual performance
16 standards established for employers who received North Dakota state economic
17 development assistance. Information received by the department of commerce under
18 this subsection shall remain confidential and may not be divulged except in an
19 aggregate format that does not permit the identification of information of any individual
20 or employer. Any information furnished pursuant to this subsection or pursuant to
21 interagency agreements authorized by this subsection is to be used for governmental
22 purposes.

23 **SECTION 2.** A new subsection to section 57-38-57 of the North Dakota Century Code is
24 created and enacted as follows:

1 The tax commissioner may provide the department of commerce information obtained
2 in the administration of the income tax under this chapter. A request by the department
3 of commerce for information must be in writing and must be limited to information
4 necessary to evaluate the degree of success and compliance with statutory or
5 contractual performance standards established for employers who received North
6 Dakota state economic development assistance. A request under this subsection does
7 not require the tax commissioner to compile or create a record, including compiling or
8 creating a record from electronically stored information, which does not exist.
9 Information received by the department of commerce under this subsection may not
10 be divulged by the department of commerce except in an aggregate format that does
11 not permit taxpayer identification and any information contained in the returns or
12 reports filed by a taxpayer.

13 **SECTION 3.** A new subsection to section 57-39.2-23 of the North Dakota Century Code is
14 created and enacted as follows:

15 9. The commissioner may provide the department of commerce information obtained
16 through the administration of the sales tax under this chapter or the use tax under
17 chapter 57-40.2. A request by the department of commerce for information must be in
18 writing and must be limited to information necessary to evaluate the degree of success
19 and compliance with statutory or contractual performance standards established for
20 employers who received economic development assistance from this state. A request
21 under this subsection does not require the commissioner to compile or create a
22 record, including compiling or creating a record that does not exist from electronically
23 stored information. Information received by the department of commerce under this
24 subsection is not subject to section 44-04-18 and section 6 of article XI of the
25 Constitution of North Dakota and may not be disclosed by the department of
26 commerce except in an aggregate format that does not allow the identification of a
27 taxpayer and does not contain any information in the returns or reports filed by a
28 taxpayer.