

State of South Dakota

EIGHTY-SEVENTH SESSION
LEGISLATIVE ASSEMBLY, 2012

400T0165

SENATE BILL NO. 20

Introduced by: The Committee on Taxation at the request of the Department of Revenue

1 FOR AN ACT ENTITLED, An Act to revise certain provisions regarding the disclosure of
2 certain tax returns and tax return information to officers, employees, and legal
3 representatives of the Office of the Attorney General and other state agencies and
4 departments.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

6 Section 1. That § 10-1-28.4 be amended to read as follows:

7 10-1-28.4. Returns and return information may be disclosed to the following:

- 8 (1) The taxpayer who is required to submit the information to the department, or ~~his~~ the
9 taxpayer's designee appointed in writing;
- 10 (2) Other states, in accordance with agreements executed pursuant to § 10-1-13.1;
- 11 (3) Any agency, body, commission, or legal representative of the United States charged
12 with the administration of the United States tax laws for the purpose of, and only to
13 the extent necessary in, the administration of such laws;
- 14 (4) Officers, employees, or legal representatives of the Department of Revenue, but only
15 to the extent necessary to carry out their official duties;



- 1 (5) Officers, employees, or legal representatives of any ~~other state agency or department~~
2 ~~or~~ political subdivision of the state for a civil or criminal law enforcement activity,
3 if the head of the ~~agency, department or~~ political subdivision desiring such
4 information has made a written request to the secretary specifying the particular
5 information desired and the law enforcement activity for which the information is
6 sought;
- 7 (6) Officers, employees, or legal representatives of the commission on gaming and the
8 lottery commission for the purpose of, and only to the extent necessary for, the
9 administration of chapters 42-7A and 42-7B;
- 10 (7) Officers, employees, or legal representatives of the Office of the Attorney General
11 and other state agencies and departments, but only to the extent necessary to carry out
12 their official duties.