

AN ACT

ENTITLED, An Act to allow returns and return information to be disclosed to officers, employees, and legal representatives of the Office of the Attorney General and other state agencies and departments.

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

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

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

- (1) The taxpayer who is required to submit the information to the department, or the taxpayer's designee appointed in writing;
- (2) Other states, in accordance with agreements executed pursuant to § 10-1-13.1;
- (3) Any agency, body, commission, or legal representative of the United States charged with the administration of the United States tax laws for the purpose of, and only to the extent necessary in, the administration of such laws;
- (4) Officers, employees, or legal representatives of the Department of Revenue, but only to the extent necessary to carry out their official duties;
- (5) Officers, employees, or legal representatives of any other state agency or department or political subdivision of the state for a civil or criminal law enforcement activity, if the agency, department, or political subdivision desiring such information has made a written request to the secretary specifying the particular information desired and the law enforcement activity for which the information is sought;
- (6) Officers, employees, or legal representatives of the commission on gaming and the lottery commission for the purpose of, and only to the extent necessary for, the administration of chapters 42-7A and 42-7B.

An Act to allow returns and return information to be disclosed to officers, employees, and legal representatives of the Office of the Attorney General and other state agencies and departments.

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I certify that the attached Act  
originated in the  
  
SENATE as Bill No. 20

\_\_\_\_\_  
Secretary of the Senate  
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\_\_\_\_\_  
President of the Senate

Attest:

\_\_\_\_\_  
Secretary of the Senate

\_\_\_\_\_  
Speaker of the House

Attest:

\_\_\_\_\_  
Chief Clerk

Senate Bill No. 20  
File No. \_\_\_\_\_  
Chapter No. \_\_\_\_\_

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Received at this Executive Office  
this \_\_\_\_\_ day of \_\_\_\_\_ ,  
  
20\_\_\_\_ at \_\_\_\_\_ M.

By \_\_\_\_\_  
for the Governor  
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The attached Act is hereby  
approved this \_\_\_\_\_ day of  
\_\_\_\_\_, A.D., 20\_\_\_\_

\_\_\_\_\_  
Governor

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STATE OF SOUTH DAKOTA,  
ss.  
Office of the Secretary of State

Filed \_\_\_\_\_, 20\_\_\_\_  
at \_\_\_\_\_ o'clock \_\_ M.

\_\_\_\_\_  
Secretary of State

By \_\_\_\_\_  
Asst. Secretary of State