

State of South Dakota

NINETY-FOURTH SESSION
LEGISLATIVE ASSEMBLY, 2019

742B0138

HOUSE BILL NO. 1265

Introduced by: Representatives Karr, Bartels, Gosch, Howard, Koth, Pischke, and Post

1 FOR AN ACT ENTITLED, An Act to revise certain provisions regarding the disclosure of tax
2 returns.

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

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

5 10-1-28.4. Returns and return information may be disclosed to the following:

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



1 if the agency, department, or political subdivision desiring such information has
2 made a written request to the secretary specifying the particular information desired
3 and the law enforcement activity for which the information is sought;

4 (6) Officers, employees, or legal representatives of the commission on gaming and the
5 lottery commission for the purpose of, and only to the extent necessary for, the
6 administration of chapters 42-7A and 42-7B; and

7 (7) The director of the Legislative Research Council for the purpose of preparing and
8 submitting independent projections under §§ 4-8-28 and 4-8A-16 and any estimate
9 of the effect on the revenues, expenditures, or fiscal liability of the state or any
10 political subdivision of the state by any bill, amendment, resolution, initiated
11 amendment to the constitution, initiated measure, or referred law.

12 Section 2. That chapter 4-7 be amended by adding a NEW SECTION to read:

13 The secretary of revenue shall upon request provide to the director of the Legislative
14 Research Council any taxpayer return or return information as defined under § 10-1-28.1 for the
15 purpose of preparing and submitting independent projections under §§ 4-8-28 and 4-8A-16 and
16 any estimate of the effect on the revenues, expenditures, or fiscal liability of the state or any
17 political subdivision of the state by any bill, amendment, resolution, initiated amendment to the
18 constitution, initiated measure, or referred law. The director may not release, provide, share, or
19 otherwise disclose any information received under this section with any legislator, other public
20 agency or public body, or any other person who is not employed within the Fiscal division of
21 the Legislative Research Council.