



State of Tennessee

PUBLIC CHAPTER NO. 705

SENATE BILL NO. 1946

By Yager

Substituted for: House Bill No. 1860

By Carr

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 1, Part 17, relative to disclosure of tax returns and tax information.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-1-1704(d), is amended by deleting the subsection and substituting the following:

(d) Upon request in writing, returns and tax information may be disclosed to duly authorized officials of a unit of local government of this state for the purpose of ascertaining whether proper local taxes or the tax imposed by § 67-4-704 is being paid. Upon written request, tax information may also be disclosed to duly authorized officials of a unit of local government of this state to the extent necessary to ascertain whether allocations from state levied taxes are being distributed to the correct unit of local government; provided, that such information shall not include the taxpayer's returns, receipts, income, tax liability, tax payments, or other financial information. For purposes of ascertaining whether proper local severance taxes are being paid pursuant to chapter 7, part 2, of this title, "authorized officials of a unit of local government" means the county mayor or a member of the county governing body. No unit of local government nor any official or employee of a unit of local government who receives returns or tax information under this subsection (d) shall disclose such information to any person other than the person to whom it relates, except as otherwise may be authorized by law. Any official or employee of a unit of local government who has or has had, at any time, access to any return or tax information under this subsection (d) shall be subject to all of the penalties and restrictions applicable to an officer or employee of the state under § 67-1-1709.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.

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PASSED: March 21, 2016



RON RAMSEY
SPEAKER OF THE SENATE



BETH HARWELL, SPEAKER
HOUSE OF REPRESENTATIVES

APPROVED this 6th day of April 2016



BILL HASLAM, GOVERNOR