STATE OF OKLAHOMA

1st Session of the 52nd Legislature (2009)

HOUSE BILL 1063 By: Sherrer

AS INTRODUCED

An Act relating to court procedure; creating the Oklahoma District Court Improvement Act; providing short title; amending 28 O.S. 2001, Section 86, as amended by Section 2, Chapter 525, O.S.L. 2004 (28 O.S. Supp. 2008, Section 86), which relates to fees paid to jurors; modifying persons required to pay fee to the Lengthy Trial Fund; modifying purposes for the Lengthy Trial Fund; modifying exemptions from payment of fee to the Lengthy Trial Fund; amending 38 O.S. 2001, Sections 18, as last amended by Section 1, Chapter 234, O.S.L. 2003, 20.1 and 28, as last amended by Section 1, Chapter 339, O.S.L. 2008 (38 O.S. Supp. 2008, Sections 18 and 28), which relate to jury service; expanding sources for ascertaining names of persons qualified for jury service; modifying oath; modifying mandatory exemption from jury service; amending 68 O.S. 2001, Section 205, as last amended by Section 5, Chapter 378, O.S.L. 2008 (68 O.S. Supp. 2008, Section 205), which relates to confidential records and files of the Oklahoma Tax Commission; expanding exceptions; providing for noncodification; providing an effective date; and declaring an emergency.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. NEW LAW A new section of law not to be codified in the Oklahoma Statutes reads as follows:

This act shall be known and may be cited as the "Oklahoma District Court Improvement Act".

SECTION 2. AMENDATORY 28 O.S. 2001, Section 86, as amended by Section 2, Chapter 525, O.S.L. 2004 (28 O.S. Supp. 2008, Section 86), is amended to read as follows:

Section 86. A. Jurors, whether serving on a petit or grand jury, shall be paid the following fees out of the local court fund:

1. For each day's attendance before any court of record, Twenty Dollars ($20.00); and

2. For mileage going to and returning from jury service each day, pursuant to the provisions of the State Travel Reimbursement Act.

B. The Court Fund Board of the district court may contract for or provide reimbursement for parking for district court jurors to be paid from the Court Fund. Parking so provided to jurors shall be in lieu of any reimbursement to jurors for parking fees.

C. The provisions of this section shall not apply to any person who is summoned for jury duty and who is excused from serving pursuant to the provisions of subsection A of Section 28 of Title 38 of the Oklahoma Statutes, beginning on the day the person is excused from service.

D. The Supreme Court shall promulgate rules to establish a Lengthy Trial Fund that shall be used to provide full or partial

wage replacement or wage supplementation to jurors who serve as petit jurors for more than ten (10) days.

1. The court rules shall provide for the selection and appointment of an Administrator for the fund; procedures for the administration of the fund, including payments of salaries of the Administrator and other necessary personnel; procedures for the accounting, auditing and investment of money in the Lengthy Trial Fund; and a report by the Supreme Court on the administration of the Lengthy Trial Fund included in its annual report on the judicial branch, setting forth the money collected for and disbursed from the fund.

2. The clerk of the court shall collect from each ~~attorney~~ person who files a civil case, unless otherwise exempted under the provisions of this section, a fee of Ten Dollars ($10.00) per case to be paid into the Lengthy Trial Fund. A ~~lawyer~~ person will be deemed to have filed a case at the time the first pleading or other filing ~~on which an individual lawyer's name appears~~ is submitted to the court for filing and opens a new case. All such fees shall be forwarded to the Administrator of the Lengthy Trial Fund for deposit.

3. The Administrator shall use the fees deposited in the Lengthy Trial Fund for any of the following:

a. to pay full or partial wage replacement ~~or~~,

b. supplementation to jurors whose employers pay less than full regular wages when the period of jury service lasts more than ten (10) days, and

c. to pay emergency claims of district court clerks for juror fees.

4. The court may pay replacement or supplemental wages of up to Two Hundred Dollars ($200.00) per day per juror beginning on the eleventh day of jury service. In addition, for any jurors who qualify for payment by serving on a jury for more than ten (10) days, the court may, upon finding that such service posed a significant financial hardship to a juror, even in light of payments made with respect to jury service after the tenth day, award replacement or supplemental wages of up to Fifty Dollars ($50.00) per day from the fourth to the tenth day of jury service.

5. Any juror who is serving or has served on a jury that qualifies for payment from the Lengthy Trial Fund, provided the service commenced on or after the effective date of this act, may submit a request for payment from the Lengthy Trial Fund on a form provided by the Administrator. Payment shall be limited to the difference between the state-paid jury fee and the actual amount of wages a juror earns, up to the maximum level payable, minus any amount the juror actually receives from the employer during the same time period. The form shall disclose the ~~juror's~~ regular wages of the juror, the amount the employer will pay during the term of jury

service starting on the eleventh day and thereafter, the amount of replacement or supplemental wages requested, and any other information the Administrator deems necessary for proper payment. The juror shall be required to submit verification from the employer as to the wage information provided to the Administrator, including but not limited to the ~~employee's~~ most recent earnings statement of the employee or similar document, prior to initiation of payment from the fund. If an individual is self-employed or receives compensation other than wages, the individual may provide a sworn affidavit attesting to his or her approximate gross weekly income, together with such other information as the Administrator may require, in order to verify weekly income.

6. The following ~~attorneys and causes of action~~ are exempt from payment of the Lengthy Trial Fund fee:

a. government attorneys entering appearances in the course of their official duties,

b. ~~pro se litigants,~~

~~c.~~ cases in small claims court or the state equivalent thereof, or

~~d.~~ c. claims seeking social security disability determinations, individual veterans' compensation or disability determinations, recoupment actions for government backed educational loans or mortgages, child custody and support cases, actions brought in

forma pauperis, and any other filings designated by rule that involve minimal use of court resources and that customarily are not afforded the opportunity for a trial by jury.

SECTION 3. AMENDATORY 38 O.S. 2001, Section 18, as last amended by Section 1, Chapter 234, O.S.L. 2003 (38 O.S. Supp. 2008, Section 18), is amended to read as follows:

Section 18. For the purpose of ascertaining names of all persons qualified for jury service:

1. The Commissioner of Public Safety shall cause to be provided to the Administrative Director of the Courts, not later than the first day of October of each year, a list by county of residence of persons who reside in the county, who are eighteen (18) years of age or older, and who are holders of a current driver license or a current identification license issued by the Department of Public Safety. The list shall contain the name, date of birth, and mailing address of each person listed. The list shall be used exclusively for jury selection purposes. The Administrative Director of the Courts and the court clerk shall not copy or permit any person to copy the list or any portion thereof for purposes other than jury selection;

2. <u>The Administrator of the Oklahoma Tax Commission shall cause to be provided to the Administrative Director of the Courts, not later than the first day of October of each year, a list of</u>

individuals who filed personal state income tax returns for the previous calendar year. The list shall contain the name and mailing address of each person listed. The list shall be used exclusively for jury selection purposes. The Administrative Director of the Courts and the court clerk shall not copy or permit any person to copy the list or any portion thereof for purposes other than jury selection;

3. All names and addresses of the persons so listed under the provisions of ~~paragraph 1~~ paragraphs 1 and 2 of this section shall be used thereafter in the selection of juries; provided, however, no jury panel shall be quashed because of a duplication of names;

~~3. The list~~ 4. All names and addresses of the persons so listed under the provisions of paragraphs 1 and 2 of this section will be furnished by the Administrative Director of the Courts to the court clerks according to the period of time prescribed by the Administrative Director of the Courts;

~~4.~~ 5. The provisions of this section shall not be construed to preclude persons otherwise qualified to serve as jurors from volunteering for jury service in a manner prescribed by the Administrative Director of the Courts; and

~~5.~~ 6. The Administrative Director of the Courts may accept changes or corrections in a mailing address or county of residence of a qualified juror from such qualified juror. Changes may be

accepted in any manner prescribed by the Administrative Director of the Courts.

SECTION 4. AMENDATORY 38 O.S. 2001, Section 20.1, is amended to read as follows:

Section 20.1 A. Each member of the general jury panel, when reporting for duty as provided for in Section 20 of ~~Title 38 of the Oklahoma Statutes~~ this title, shall take and subscribe to an oath or affirmation which shall be in substantially the following form:

OATH

I, the undersigned, do solemnly swear or affirm that I am a citizen of the United States and a resident of the State of Oklahoma, County of _____. I further swear or affirm that I am eighteen years of age or older.

I further swear or affirm that I have not been convicted of a felony for which a period of time equal to the original judgment and sentence has not expired, or for which I have not been pardoned. I further swear or affirm that I am not now adjudicated as being mentally incompetent and that I ~~am not mentally retarded~~ do not have a cognitive disability.

_____

(Signature or mark of general jury panel member)

_____ _____

(Signature of court clerk) (Date)

B. The oath or affirmation provided for in subsection A of this section shall be administered by the chief judge of the district court or, during ~~his~~ the absence or disability of the chief judge, by some other judge assigned to the district court in the county, and once subscribed to, shall be maintained in the office of the court clerk as a judicial record.

SECTION 5. AMENDATORY 38 O.S. 2001, Section 28, as last amended by Section 1, Chapter 339, O.S.L. 2008 (38 O.S. Supp. 2008, Section 28), is amended to read as follows:

Section 28. A. It is the policy of this state that all citizens qualified for jury service pursuant to this section have an obligation to serve on petit juries when summoned by the courts of this state, unless excused.

B. All citizens of the United States, residing in this state, having the qualifications of electors of this state, are competent jurors to serve on all grand and petit juries within their counties; provided, that persons over ~~seventy (70)~~ seventy-two (72) years of age and persons who have served as a grand or petit juror during the last two (2) immediately preceding calendar years shall not be compelled to serve as jurors in this state and the court may excuse or discharge any juror drawn and summoned as a grand or petit juror if:

1. The prospective juror has a mental or physical condition that causes him or her to be incapable of performing jury service.

The juror, or the juror's personal representative, shall provide the court with documentation from a physician licensed to practice medicine verifying that a mental or physical condition renders the person unfit for jury service for a period of up to twenty-four (24) months; or

2. Jury service would cause undue or extreme physical or financial hardship to the prospective juror or a person under his or her care or supervision. A judge of the court for which the individual was called to jury service shall make undue or extreme physical or financial hardship determinations. The authority to make these determinations is delegable only to court officials or personnel who are authorized by the laws of this state to function as members of the judiciary. A person requesting to be excused based on a finding of undue or extreme physical or financial hardship shall take all actions necessary to have obtained a ruling on that request by no later than the date on which the individual is scheduled to appear for jury duty. For purposes of this act, "undue or extreme physical or financial hardship" is limited to circumstances in which an individual would be required to abandon a person under his or her personal care or supervision due to the impossibility of obtaining an appropriate substitute caregiver during the period of participation in the jury pool or on the jury, incur costs that would have a substantial adverse impact on the payment of the individual's necessary daily living expenses or on

those for whom he or she provides the principle means of support, or suffer physical hardship that would result in illness or disease. Undue or extreme physical or financial hardship does not exist solely based on the fact that a prospective juror will be required to be absent from his or her place of employment. A person requesting a judge to grant an excuse based on undue or extreme physical or financial hardship shall be required to provide the judge with documentation, such as, but not limited to, federal and state income tax returns, medical statements from licensed physicians, proof of dependency or guardianship, and similar documents, which the judge finds to clearly support the request to be excused. Failure to provide satisfactory documentation shall result in a denial of the request to be excused.

After two (2) years, a person excused from jury service shall become eligible once again for qualification as a juror unless the person was excused from service permanently. A person is excused from jury service permanently only when the deciding judge determines that the underlying grounds for being excused are of a permanent nature.

C. Persons who are not qualified to serve as jurors are:

1. Justices of the Supreme Court or the Court of Civil Appeals;

2. Judges of the Court of Criminal Appeals or the district court;

3. Sheriffs or deputy sheriffs;

4. Licensed attorneys engaged in the practice of law;

5. Persons who have been convicted of any felony or who have served a term of imprisonment in any penitentiary, state or federal, for the commission of a felony; provided, any such citizen convicted, who has been fully restored to his or her civil rights, shall be eligible to serve as a juror; and

6. Legislators during a session of the Legislature or when involved in state business.

D. Jailers or law enforcement officers, state or federal, shall be eligible to serve on noncriminal actions only.

E. Mothers who are breast-feeding a baby, upon their request, shall be exempt from service as jurors.

SECTION 6. AMENDATORY 68 O.S. 2001, Section 205, as last amended by Section 5, Chapter 378, O.S.L. 2008 (68 O.S. Supp. 2008, Section 205), is amended to read as follows:

Section 205. A. The records and files of the Oklahoma Tax Commission concerning the administration of the Uniform Tax Procedure Code or of any state tax law shall be considered confidential and privileged, except as otherwise provided for by law, and neither the Tax Commission nor any employee engaged in the administration of the Tax Commission or charged with the custody of any such records or files nor any person who may have secured information from the Tax Commission shall disclose any information

obtained from the records or files or from any examination or inspection of the premises or property of any person.

B. Except as provided in paragraph 26 of subsection C of this section, neither the Tax Commission nor any employee engaged in the administration of the Tax Commission or charged with the custody of any such records or files shall be required by any court of this state to produce any of the records or files for the inspection of any person or for use in any action or proceeding, except when the records or files or the facts shown thereby are directly involved in an action or proceeding pursuant to the provisions of the Uniform Tax Procedure Code or of the state tax law, or when the determination of the action or proceeding will affect the validity or the amount of the claim of the state pursuant to any state tax law, or when the information contained in the records or files constitutes evidence of violation of the provisions of the Uniform Tax Procedure Code or of any state tax law.

C. The provisions of this section shall not prevent the Tax Commission from disclosing the following information and no liability whatsoever, civil or criminal, shall attach to any member of the Tax Commission or any employee thereof for any error or omission in the disclosure of such information:

1. The delivery to a taxpayer or a duly authorized representative of the taxpayer of a copy of any report or any other

paper filed by the taxpayer pursuant to the provisions of the Uniform Tax Procedure Code or of any state tax law;

2. The exchange of information that is not protected by the federal Privacy Protection Act, 42 U.S.C., Section 2000aa et seq., pursuant to reciprocal agreements entered into by the Tax Commission and other state agencies or agencies of the federal government;

3. The publication of statistics so classified as to prevent the identification of a particular report and the items thereof;

4. The examination of records and files by the State Auditor and Inspector or the duly authorized agents of the State Auditor and Inspector;

5. The disclosing of information or evidence to the Oklahoma State Bureau of Investigation, Attorney General, Oklahoma State Bureau of Narcotics and Dangerous Drugs Control, any district attorney, or agent of any federal law enforcement agency when the information or evidence is to be used by such officials to investigate or prosecute violations of the criminal provisions of the Uniform Tax Procedure Code or of any state tax law or of any federal crime committed against this state. Any information disclosed to the Oklahoma State Bureau of Investigation, Attorney General, Oklahoma State Bureau of Narcotics and Dangerous Drugs Control, any district attorney, or agent of any federal law enforcement agency shall be kept confidential by such person and not be disclosed except when presented to a court in a prosecution for

violation of the tax laws of this state or except as specifically authorized by law, and a violation by the Oklahoma State Bureau of Investigation, Attorney General, Oklahoma State Bureau of Narcotics and Dangerous Drugs Control, district attorney, or agent of any federal law enforcement agency by otherwise releasing the information shall be a felony;

6. The use by any division of the Tax Commission of any information or evidence in the possession of or contained in any report or return filed with any other division of the Tax Commission;

7. The furnishing, at the discretion of the Tax Commission, of any information disclosed by its records or files to any official person or body of this state, any other state, the United States, or foreign country who is concerned with the administration or assessment of any similar tax in this state, any other state or the United States. The provisions of this paragraph shall include the furnishing of information by the Tax Commission to a county assessor to determine the amount of gross household income pursuant to the provisions of Section 8C of Article X of the Oklahoma Constitution or Section 2890 of this title. The Tax Commission shall promulgate rules to give guidance to the county assessors regarding the type of information which may be used by the county assessors in determining the amount of gross household income pursuant to Section 8C of Article X of the Oklahoma Constitution or Section 2890 of this

title. The provisions of this paragraph shall also include the furnishing of information to the State Treasurer for the purpose of administration of the Uniform Unclaimed Property Act;

8. The furnishing of information to other state agencies for the limited purpose of aiding in the collection of debts owed by individuals to such requesting agencies;

9. The furnishing of information requested by any member of the general public and stated in the sworn lists or schedules of taxable property of public service corporations organized, existing, or doing business in this state which are submitted to and certified by the State Board of Equalization pursuant to the provisions of Section 2858 of this title and Section 21 of Article X of the Oklahoma Constitution, provided such information would be a public record if filed pursuant to Sections 2838 and 2839 of this title on behalf of a corporation other than a public service corporation;

10. The furnishing of information requested by any member of the general public and stated in the findings of the Tax Commission as to the adjustment and equalization of the valuation of real and personal property of the counties of the state, which are submitted to and certified by the State Board of Equalization pursuant to the provisions of Section 2865 of this title and Section 21 of Article X of the Oklahoma Constitution;

11. The furnishing of information to an Oklahoma wholesaler of low-point beer, licensed under the provisions of Section 163.1 et

seq. of Title 37 of the Oklahoma Statutes, or an association or organization whose membership is comprised of such wholesalers, of the licensed retailers authorized by law to purchase low-point beer in this state or the furnishing of information to a licensed Oklahoma wholesaler of low-point beer of shipments by licensed manufacturers into this state;

12. The furnishing of information as to the issuance or revocation of any tax permit, license or exemption by the Tax Commission as provided for by law. Such information shall be limited to the name of the person issued the permit, license or exemption, the name of the business entity authorized to engage in business pursuant to the permit, license or exemption, the address of the business entity, and the grounds for revocation;

13. The posting of notice of revocation of any tax permit or license upon the premises of the place of business of any business entity which has had any tax permit or license revoked by the Tax Commission as provided for by law. Such notice shall be limited to the name of the person issued the permit or license, the name of the business entity authorized to engage in business pursuant to the permit or license, the address of the business entity, and the grounds for revocation;

14. The furnishing of information upon written request by any member of the general public as to the outstanding and unpaid amount due and owing by any taxpayer of this state for any delinquent tax,

together with penalty and interest, for which a tax warrant or a certificate of indebtedness has been filed pursuant to law;

15. After the filing of a tax warrant pursuant to law, the furnishing of information upon written request by any member of the general public as to any agreement entered into by the Tax Commission concerning a compromise of tax liability for an amount less than the amount of tax liability stated on such warrant;

16. The disclosure of information necessary to complete the performance of any contract authorized by this title to any person with whom the Tax Commission has contracted;

17. The disclosure of information to any person for a purpose as authorized by the taxpayer pursuant to a waiver of confidentiality. The waiver shall be in writing and shall be made upon such form as the Tax Commission may prescribe;

18. The disclosure of information required in order to comply with the provisions of Section 2369 of this title;

19. The disclosure to an employer, as defined in Sections 2385.1 and 2385.3 of this title, of information required in order to collect the tax imposed by Section 2385.2 of this title;

20. The disclosure to a plaintiff of a corporation's last-known address shown on the records of the Franchise Tax Division of the Tax Commission in order for such plaintiff to comply with the requirements of Section 2004 of Title 12 of the Oklahoma Statutes;

21. The disclosure of information directly involved in the resolution of the protest by a taxpayer to an assessment of tax or additional tax or the resolution of a claim for refund filed by a taxpayer, including the disclosure of the pendency of an administrative proceeding involving such protest or claim, to a person called by the Tax Commission as an expert witness or as a witness whose area of knowledge or expertise specifically addresses the issue addressed in the protest or claim for refund. Such disclosure to a witness shall be limited to information pertaining to the specific knowledge of that witness as to the transaction or relationship between taxpayer and witness;

22. The disclosure of information necessary to implement an agreement authorized by Section 2702 of this title when such information is directly involved in the resolution of issues arising out of the enforcement of a municipal sales tax ordinance. Such disclosure shall be to the governing body or to the municipal attorney, if so designated by the governing body;

23. The furnishing of information regarding incentive payments made pursuant to the provisions of Sections 3601 through 3609 of this title or incentive payments made pursuant to the provisions of Sections 3501 through 3508 of this title;

24. The furnishing to a prospective purchaser of any business, or his or her authorized representative, of information relating to any liabilities, delinquencies, assessments or warrants of the

prospective seller of the business which have not been filed of record, established, or become final and which relate solely to the seller's business. Any disclosure under this paragraph shall only be allowed upon the presentment by the prospective buyer, or the buyer's authorized representative, of the purchase contract and a written authorization between the parties;

25. The furnishing of information as to the amount of state revenue affected by the issuance or granting of any tax permit, license, exemption, deduction, credit or other tax preference by the Tax Commission as provided for by law. Such information shall be limited to the type of permit, license, exemption, deduction, credit or other tax preference issued or granted, the date and duration of such permit, license, exemption, deduction, credit or other tax preference and the amount of such revenue. The provisions of this paragraph shall not authorize the disclosure of the name of the person issued such permit, license, exemption, deduction, credit or other tax preference, or the name of the business entity authorized to engage in business pursuant to the permit, license, exemption, deduction, credit or other tax preference;

26. The examination of records and files of a person or entity by the Oklahoma State Bureau of Narcotics and Dangerous Drugs Control pursuant to a court order by a magistrate in whose territorial jurisdiction the person or entity resides, or where the Tax Commission records and files are physically located. Such an

order may only be issued upon a sworn application by an agent of the Oklahoma State Bureau of Narcotics and Dangerous Drugs Control, certifying that the person or entity whose records and files are to be examined is the target of an ongoing investigation of a felony violation of the Uniform Controlled Dangerous Substances Act and that information resulting from such an examination would likely be relevant to that investigation. Any records or information obtained pursuant to such an order may only be used by the Oklahoma State Bureau of Narcotics and Dangerous Drugs Control in the investigation and prosecution of a felony violation of the Uniform Controlled Dangerous Substances Act. Any such order issued pursuant to this paragraph, along with the underlying application, shall be sealed and not disclosed to the person or entity whose records were examined, for a period of ninety (90) days. The issuing magistrate may grant extensions of such period upon a showing of good cause in furtherance of the investigation. Upon the expiration of ninety (90) days and any extensions granted by the magistrate, a copy of the application and order shall be served upon the person or entity whose records were examined, along with a copy of the records or information actually provided by the Tax Commission;

27. The disclosure of information, as prescribed by this paragraph, which is related to the proposed or actual usage of tax credits pursuant to Section 2357.7 of this title, the Small Business Capital Formation Incentive Act or the Rural Venture Capital

Formation Incentive Act. Unless the context clearly requires otherwise, the terms used in this paragraph shall have the same meaning as defined by Section 2357.7, 2357.61 or 2357.72 of this title. The disclosure of information authorized by this paragraph shall include:

a. the legal name of any qualified venture capital company, qualified small business capital company, or qualified rural small business capital company,

b. the identity or legal name of any person or entity that is a shareholder or partner of a qualified venture capital company, qualified small business capital company, or qualified rural small business capital company,

c. the identity or legal name of any Oklahoma business venture, Oklahoma small business venture, or Oklahoma rural small business venture in which a qualified investment has been made by a capital company, or

d. the amount of funds invested in a qualified venture capital company, the amount of qualified investments in a qualified small business capital company or qualified rural small business capital company and the amount of investments made by a qualified venture capital company, qualified small business capital

company, or qualified rural small business capital company; ~~or~~

28. The disclosure of specific information as required by Section 46 of Title 62 of the Oklahoma Statutes; or

29. The disclosure of information required in order to comply with the provisions of Section 18 of Title 38 of the Oklahoma Statutes.

D. The Tax Commission shall cause to be prepared and made available for public inspection in the office of the Tax Commission in such manner as it may determine an annual list containing the name and post office address of each person, whether individual, corporate, or otherwise, making and filing an income tax return with the Tax Commission.

It is specifically provided that no liability whatsoever, civil or criminal, shall attach to any member of the Tax Commission or any employee thereof for any error or omission of any name or address in the preparation and publication of the list.

E. The Tax Commission shall prepare or cause to be prepared a report on all provisions of state tax law that reduce state revenue through exclusions, deductions, credits, exemptions, deferrals or other preferential tax treatments. The report shall be prepared not later than October 1 of each even-numbered year and shall be submitted to the Governor, the President Pro Tempore of the Senate and the Speaker of the House of Representatives. The Tax Commission

may prepare and submit supplements to the report at other times of the year if additional or updated information relevant to the report becomes available. The report shall include, for the previous fiscal year, the Tax Commission's best estimate of the amount of state revenue that would have been collected but for the existence of each such exclusion, deduction, credit, exemption, deferral or other preferential tax treatment allowed by law. The Tax Commission may request the assistance of other state agencies as may be needed to prepare the report. The Tax Commission is authorized to require any recipient of a tax incentive or tax expenditure to report to the Tax Commission such information as requested so that the Tax Commission may provide the information to the Incentive Review Committee or fulfill its obligations as required by this subsection. The Tax Commission may require this information to be submitted in an electronic format. The Tax Commission may disallow any claim of a person for a tax incentive due to its failure to file a report as required under the authority of this subsection. The Tax Commission may consult with the Incentive Review Committee to develop a reporting system to obtain the information requested in a manner that is the least burdensome on the taxpayer.

F. It is further provided that the provisions of this section shall be strictly interpreted and shall not be construed as permitting the disclosure of any other information contained in the

records and files of the Tax Commission relating to income tax or to any other taxes.

G. Unless otherwise provided for in this section, any violation of the provisions of this section shall constitute a misdemeanor and shall be punishable by the imposition of a fine not exceeding One Thousand Dollars ($1,000.00) or by imprisonment in the county jail for a term not exceeding one (1) year, or by both such fine and imprisonment, and the offender shall be removed or dismissed from office.

H. Offenses described in Section 2376 of this title shall be reported to the appropriate district attorney of this state by the Tax Commission as soon as the offenses are discovered by the Tax Commission or its agents or employees. The Tax Commission shall make available to the appropriate district attorney or to the authorized agent of the district attorney its records and files pertinent to prosecutions, and such records and files shall be fully admissible as evidence for the purpose of such prosecutions.

SECTION 7. This act shall become effective July 1, 2009.

SECTION 8. It being immediately necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist, by reason whereof this act shall take effect and be in full force from and after its passage and approval.

52-1-5910 MMP 12/22/08