

# Department of Finance and Administration

## Legislative Impact Statement

**Bill: HB1868**

**Bill Subtitle: TO REQUIRE DISCLOSURE OF CERTAIN SALES AND USE TAX DATA TO CERTAIN POLITICAL SUBDIVISIONS; AND TO MAINTAIN THE CONFIDENTIALITY OF THE DATA WHEN RECEIVED BY A POLITICAL SUBDIVISION.**

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### **Basic Change :**

**Sponsor: Rep. Haak**

HB1868 amends the confidentiality provisions of § 26-18-303(b) to allow disclosure to a political subdivision of all data related to sales and use tax revenues generated within the boundaries of the political subdivision.

HB1868 provides that the Department of Finance and Administration (DFA) shall make the data available within 30 days of a request made by a political subdivision. HB1868 further provides that a political subdivision may only request data on sales and use tax revenue generated within the boundaries of the political subdivision. Any data received remains confidential and is exempt from the Freedom of Information Act.

### **Revenue Impact :**

None.

### **Taxpayer Impact :**

A political subdivision would be able to request any and all data related to sales and use tax collections from DFA outlining the businesses who have collected and remitted sales and use tax and any additional information reported on the tax returns by those entities for sales and use tax purposes.

### **Resources Required :**

None.

### **Time Required :**

Adequate time is provided for implementation.

### **Procedural Changes :**

Updates to the Sales and Use Tax Rules will need to be promulgated. Computer programming will be required.

### **Other Comments :**

None.

### **Legal Analysis :**

None.