Sixty-fourth Legislative Assembly of North Dakota
In Regular Session Commencing Tuesday, January 6, 2015

HOUSE BILL NO. 1060
(Legislative Management)
(Taxation Committee)

AN ACT to create and enact a new subsection to section 52-01-03, a new subsection to section 57-38-57, and a new subsection to section 57-39.2-23 of the North Dakota Century Code, relating to disclosure of certain information in possession of job service North Dakota or the tax commissioner to the department of commerce and restricting the use and disclosure of that information by the department of commerce.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. A new subsection to section 52-01-03 of the North Dakota Century Code is created and enacted as follows:

Job service North Dakota may enter an interagency agreement with the department of commerce for the sharing of information obtained pursuant to the administration of the unemployment insurance program, limited to wage and employment number records of employers identified by the department of commerce as having received North Dakota state economic development assistance. Information provided by job service North Dakota under an agreement may be used only for purposes of evaluation by the department of commerce of the compliance with statutory or contractual performance standards established for employers who received North Dakota state economic development assistance. Information received by the department of commerce under this subsection shall remain confidential and may not be divulged except in an aggregate format that does not permit the identification of information of any individual or employer. Any information furnished pursuant to this subsection or pursuant to interagency agreements authorized by this subsection is to be used for governmental purposes.

SECTION 2. A new subsection to section 57-38-57 of the North Dakota Century Code is created and enacted as follows:

The tax commissioner may provide the department of commerce information obtained in the administration of the income tax under this chapter. A request by the department of commerce for information must be in writing and must be limited to information necessary to evaluate the degree of success and compliance with statutory or contractual performance standards established for employers who received North Dakota state economic development assistance. A request under this subsection does not require the tax commissioner to compile or create a record, including compiling or creating a record from electronically stored information, which does not exist. Information received by the department of commerce under this subsection may not be divulged by the department of commerce except in an aggregate format that does not permit taxpayer identification and any information contained in the returns or reports filed by a taxpayer.

SECTION 3. A new subsection to section 57-39.2-23 of the North Dakota Century Code is created and enacted as follows:

9. The commissioner may provide the department of commerce information obtained through the administration of the sales tax under this chapter or the use tax under chapter 57-40.2. A request by the department of commerce for information must be in writing and must be limited to information necessary to evaluate the degree of success and compliance with statutory or contractual performance standards established for employers who received economic development assistance from this state. A request under this subsection does not require the

commissioner to compile or create a record, including compiling or creating a record that does not exist from electronically stored information. Information received by the department of commerce under this subsection is not subject to section 44-04-18 and section 6 of article XI of the Constitution of North Dakota and may not be disclosed by the department of commerce except in an aggregate format that does not allow the identification of a taxpayer and does not contain any information in the returns or reports filed by a taxpayer.

Speaker of the House

President of the Senate

Chief Clerk of the House

Secretary of the Senate

This certifies that the within bill originated in the House of Representatives of the Sixty-fourth Legislative Assembly of North Dakota and is known on the records of that body as House Bill No. 1060.

House Vote:	Yeas 84	Nays 7	Absent 3
Senate Vote:	Yeas 39	Nays 6	Absent 2

Chief Clerk of the House

Received by the Governor at 2:12 p. M. on April 7, 2015.

Approved at 11:14 A M. on April 8, 2015.

Governor

Filed in this office this 8th day of April, 2015,

at 3:30 o'clock p M.

Secretary of State