

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 3

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1
2 RELATING TO TAXES; AMENDING CHAPTER 30, TITLE 63, IDAHO CODE, BY THE ADDITION
3 OF A NEW SECTION 63-3077F, IDAHO CODE, TO PROVIDE THAT THE STATE TAX COM-
4 MISSION MAY RELEASE CERTAIN TAX INFORMATION IN CASES OF IDENTITY THEFT.

5 Be It Enacted by the Legislature of the State of Idaho:

6 SECTION 1. That Chapter 30, Title 63, Idaho Code, be, and the same is
7 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
8 ignated as Section 63-3077F, Idaho Code, and to read as follows:

9 63-3077F. INFORMATION FURNISHED TO CERTAIN INDIVIDUALS. In the case
10 of suspected identity theft involving the use of a social security number or
11 other tax identification number, the state tax commission may disclose to
12 the true owner of a social security number or other tax identification num-
13 ber any tax return or tax return information that identifies the individual
14 using the true owner's stolen social security number or other tax identifi-
15 cation number.

16 A disclosure shall be made only after receipt of a valid written infor-
17 mation request from the victim of identity theft and would include only in-
18 formation to allow the victim to identify the individual using the stolen so-
19 cial security number or other tax identification number. Any disclosure to
20 the true owner shall not include financial information on the tax returns or
21 other tax information.