

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 236

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO TAX INFORMATION; AMENDING CHAPTER 30, TITLE 63, IDAHO CODE, BY  
2 THE ADDITION OF A NEW SECTION 63-3077G, IDAHO CODE, TO PROVIDE FOR AN  
3 AGREEMENT FOR EXCHANGE OF INFORMATION BETWEEN THE TAX COMMISSION AND  
4 THE DEPARTMENT OF CORRECTION CONCERNING THE FOOD TAX CREDIT; AND AMEND-  
5 ING CHAPTER 30, TITLE 63, IDAHO CODE, BY THE ADDITION OF A NEW SECTION  
6 63-3077H, IDAHO CODE, TO PROVIDE FOR AN AGREEMENT FOR EXCHANGE OF IN-  
7 FORMATION BETWEEN THE TAX COMMISSION AND THE DEPARTMENT OF HEALTH AND  
8 WELFARE CONCERNING THE FOOD TAX CREDIT.  
9

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

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

14 63-3077G. AGREEMENT FOR EXCHANGE OF INFORMATION WITH THE IDAHO DE-  
15 PARTMENT OF CORRECTION. The state tax commission and the Idaho department of  
16 correction may enter into a written agreement for exchange of information  
17 relating to an individual's incarceration status and whether that indi-  
18 vidual has claimed the Idaho food tax credit pursuant to section 63-3024A,  
19 Idaho Code. Such information shall be confidential to the recipient and may  
20 be used by the Idaho department of correction and the state tax commission  
21 only for purposes of determining whether an incarcerated person erroneously  
22 claimed the food tax credit in violation of section 63-3024A(7), Idaho Code.  
23 No such information shall be public unless it is used in the course of a  
24 judicial proceeding arising under the laws of this state. The information  
25 provided by the state tax commission shall be limited to name, date of birth,  
26 social security number, an indication as to whether the food tax credit was  
27 claimed under that person's name or social security number for a particular  
28 taxable year and incarceration status during the year at issue.

29 SECTION 2. That Chapter 30, Title 63, Idaho Code, be, and the same is  
30 hereby amended by the addition thereto of a NEW SECTION, to be known and des-  
31 ignated as Section 63-3077H, Idaho Code, and to read as follows:

32 63-3077H. AGREEMENT FOR EXCHANGE OF INFORMATION WITH THE IDAHO DE-  
33 PARTMENT OF HEALTH AND WELFARE. The state tax commission and the Idaho  
34 department of health and welfare may enter into a written agreement for ex-  
35 change of information relating to an individual's receipt of federal food  
36 stamp benefits and whether that individual has claimed the Idaho food tax  
37 credit pursuant to section 63-3024A, Idaho Code. Such information shall  
38 be confidential to the recipient and may be used by the Idaho department of  
39 health and welfare and the state tax commission only for purposes of de-  
40 termining whether a person who was receiving federal food stamp benefits

1 erroneously claimed the food tax credit in violation of section 63-3024A(6),  
2 Idaho Code. No such information shall be public unless it is used in the  
3 course of a judicial proceeding arising under the laws of this state. Any  
4 information disclosed by the Idaho department of health and welfare pursuant  
5 to the provisions of this section must be disclosed in compliance with the  
6 privacy act of 1974, 5 U.S.C. section 552a, applicable federal law or regula-  
7 tions regarding public assistance programs and any applicable state law or  
8 regulation.