

### §1710-J. Access to information

The Department of Administrative and Financial Services shall provide certain information and data to the committee in order to assist the committee in performing its statutory duties. The committee members and staff are subject to the provisions governing confidentiality of tax information described in Title 36, section 191 with regard to disclosures made pursuant to this section. [PL 2017, c. 211, Pt. A, §1 (NEW).]

**1. Statistical data.** The Associate Commissioner for Tax Policy shall provide to the committee upon request any statistical tax data that may be published pursuant to Title 36, section 191, subsection 2, paragraph B.

[PL 2017, c. 211, Pt. A, §1 (NEW).]

**2. Capital gains data.** The Associate Commissioner for Tax Policy shall provide information annually to the committee before the committee's December 1st report pursuant to section 1710-F concerning the amount of actual capital gains and losses experienced by resident taxpayers filing income tax returns in the State under Title 36, Part 8 for tax years ending in the calendar year 2 years prior. Data reported concerning capital gains and losses may be distributed by decile or quartile. In the absence of actual data, the Associate Commissioner for Tax Policy may provide estimates of the capital gains or losses experienced.

[PL 2017, c. 211, Pt. A, §1 (NEW).]

**3. Confidential tax information.** Consistent with Title 36, section 191, subsection 2, paragraph CCC, the Associate Commissioner for Tax Policy may provide to the committee any additional tax information, including confidential tax information, that will assist the committee in performing its statutory duties. Any confidential tax information must be disclosed in only oral or paper form; any disclosure in paper form must be returned to the State Tax Assessor or destroyed once the committee chair determines that the committee has completed its use of the information. The committee shall discuss disclosed confidential tax information in a manner that preserves the confidentiality of that information, including meeting in executive session not open to the public in accordance with Title 1, section 405.

[PL 2017, c. 211, Pt. A, §1 (NEW).]

#### SECTION HISTORY

PL 1995, c. 368, §J1 (NEW). PL 2001, c. 652, §1 (AMD). PL 2017, c. 211, Pt. A, §1 (RPR).

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