

State of Arizona
House of Representatives
Forty-eighth Legislature
Second Regular Session
2008

HOUSE BILL 2110

AN ACT

AMENDING SECTION 42-2002, ARIZONA REVISED STATUTES; RELATING TO
CONFIDENTIALITY OF TAXPAYER INFORMATION.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Section 42-2002, Arizona Revised Statutes, is amended to
3 read:

4 42-2002. Disclosure of confidential information prohibited

5 A. A person, including a former employee or agent of the department or
6 ~~the office of administrative hearings~~ ANY OTHER STATE AGENCY, OFFICE OR
7 DEPARTMENT or a person previously having an administrative duty for the
8 department or ~~the office of administrative hearings~~ ANY OTHER STATE AGENCY,
9 OFFICE OR DEPARTMENT, who has received confidential information while an
10 employee or agent of the department or ~~the office of administrative hearings~~
11 ANY OTHER STATE AGENCY, OFFICE OR DEPARTMENT, while performing an OFFICIAL
12 administrative duty ~~for the department or the office of administrative~~
13 ~~hearings~~, shall not disclose that information except as provided ~~in this~~
14 ~~article~~ BY COURT ORDER OR LAW.

15 B. A person who has received confidential information pursuant to an
16 exception under section 42-2003, subsection B or H shall not disclose that
17 information except as provided in this article.

18 C. Confidential information may not be disclosed relating to
19 applications for cannabis or controlled substance tax licenses or payments
20 under prior law.

21 D. Confidential information shall not be disclosed if the department
22 determines that disclosure would seriously impair any civil or criminal tax
23 investigation or if the disclosure would be contrary to section 6103(d),
24 6103(p)(8) or 7213 of the internal revenue code.

25 E. A VIOLATION OF THIS SECTION IS GROUNDS FOR IMMEDIATE DISMISSAL IF
26 THE PERSON IS CURRENTLY EMPLOYED BY THIS STATE.