

CHAPTER 254
SB 78 - FINAL VERSION

06/22/2017 2344CofC

2017 SESSION

17-0820
10/05

SENATE BILL **78**

AN ACT requiring audit records related to payment of business profits tax to be confidential.

SPONSORS: Sen. Bradley, Dist 3; Sen. Innis, Dist 24; Rep. Abrami, Rock. 19

COMMITTEE: Ways and Means

AMENDED ANALYSIS

This bill requires that business profits tax taxpayer records obtained by the commissioner of revenue administration or the commissioner's agents for an audit of the taxpayer, or used in a judicial proceeding, shall be confidential and not disclosed.

Explanation: Matter added to current law appears in ***bold italics***.
Matter removed from current law appears ~~[in brackets and struck through.]~~
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

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STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Seventeen

AN ACT requiring audit records related to payment of business profits tax to be confidential.

Be it Enacted by the Senate and House of Representatives in General Court convened:

1 254:1 New Paragraphs; Business Profits Tax; Taxpayer Records. Amend RSA 77-A:11 by
2 inserting after paragraph III the following new paragraphs:

3 IV. Any taxpayer records obtained or inspected by the commissioner or his or her agents for
4 the purpose of conducting an audit of the taxpayer's compliance or liability under this chapter shall
5 be kept confidential and not disclosed for any purpose unless required by law.

6 V. In any judicial proceeding under this chapter, all taxpayer records and related pleadings
7 shall remain sealed and not disclosed to any non-party to the proceeding for any purpose unless
8 required by law.

 254:2 Effective Date. This act shall take effect 60 days after its passage.

Approved: July 18, 2017

Effective Date: September 16, 2017