

Amendment to SB 78

1 Amend the title of the bill by replacing it with the following:

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3 AN ACT relative to confidentiality of state tax records in state administrative or judicial  
4 proceedings.  
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6 Amend the bill by replacing all after the enacting clause with the following:

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8 1 Department of Revenue Administration; Confidentiality of Records; State Proceedings.

9 Amend RSA 21-J:14, V(c) to read as follows:

10 (c) Disclosure of department records, files, returns, or information in a New Hampshire  
11 state administrative proceeding or any judicial proceeding pertaining to state tax administration  
12 where the information is directly related to a tax issue in the proceeding, or the taxpayer whom the  
13 information concerns is a party to such proceeding, or the information concerns a transactional  
14 relationship between a person who is a party to the proceeding and the taxpayer. ***Nothing in this***  
15 ***subparagraph shall be construed to prohibit the filing of a motion to seal, or similar***  
16 ***equivalent motion, with respect to department records, files, returns, or information, in***  
17 ***accordance with the rules of the forum where the administrative proceeding or judicial***  
18 ***proceeding is being heard.***

19 2 Effective Date. This act shall take effect 60 days after its passage.

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AMENDED ANALYSIS

This bill provides that certain department of revenue administration records, files, returns, or information used in a state administrative or judicial proceeding may be subject to a motion to seal the records, files, returns, or information from disclosure.