

State of Arizona
House of Representatives
Forty-ninth Legislature
Second Regular Session
2010

HOUSE BILL 2160

AN ACT

AMENDING SECTIONS 41-1516 AND 42-2003, ARIZONA REVISED STATUTES; RELATING TO
TAXPAYERS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 41-1516, Arizona Revised Statutes, is amended to
3 read:

4 41-1516. Healthy forest enterprise incentives; definitions

5 A. The department of commerce shall:

6 1. Implement a program to encourage counties, cities and towns to
7 provide local incentives to economic enterprises that promote forest health
8 in this state.

9 2. Identify and certify to the department of revenue the names of and
10 relevant information relating to qualified businesses for the purposes of
11 available state tax incentives for economic enterprises that promote forest
12 health in this state.

13 B. To qualify for state tax incentives pursuant to this section, a
14 business:

15 1. Must be primarily engaged in a qualifying project. The business
16 shall submit to the department of commerce evidence that it is engaged in a
17 qualifying project as follows:

18 (a) The business operation must enhance or sustain forest health,
19 sustain or recover watershed or improve public safety.

20 (b) If the qualifying forest product is on federal land, the business
21 shall submit a letter from the federal agency administering the land, or
22 official records or documents produced in connection with the project,
23 stating that the business is primarily engaged in the business of harvesting
24 or initial processing of qualifying forest products for commercial use as
25 follows:

26 (i) At least seventy per cent of the harvested or processed products,
27 measured by weight, must be qualifying forest products.

28 (ii) At least seventy-five per cent of the qualifying forest products,
29 measured by weight, must be harvested from sources in this state.

30 (c) If the qualifying forest product is not on federal land, the
31 business shall submit a letter from the state forester stating that the
32 business is primarily engaged in the business of harvesting or initial
33 processing of qualifying forest products for commercial use as follows:

34 (i) At least seventy per cent of the harvested or processed products
35 must be qualifying forest products.

36 (ii) At least seventy-five per cent of the harvested or processed
37 products must be from areas in this state.

38 (d) If the business is engaged in transporting qualifying forest
39 products, it must submit a letter from the state forester or United States
40 forest service, or official records or documents produced in connection with
41 the project, stating that all of the qualifying forest products it transports
42 are harvested from areas in this state. In addition, the business must
43 submit evidence to the department of commerce that at least seventy-five per
44 cent of the mileage traveled by its units each year are for transporting
45 qualifying forest products from or to qualifying projects described in

1 subdivision (b) or (c) of this paragraph, unless a lower mileage is due to
2 forest closures or weather conditions that are beyond the control of the
3 business.

4 2. Must employ at least three permanent full-time employees.

5 3. Must agree to:—

6 ~~(a)~~ furnish to the department of commerce information relating to the
7 amount of state tax benefits that the business receives each year.

8 ~~(b) The disclosure of the amount of state tax benefits received each~~
9 ~~year in composite form, without specific identification of the taxpayer.~~

10 4. Must enter into a memorandum of understanding with the department
11 of commerce containing:

12 (a) Employment goals. Each year the business must report in writing
13 to the department of commerce its performance in achieving the goals.

14 (b) A commitment to continue in business and use the qualifying
15 equipment primarily on qualifying projects in this state as described in
16 paragraph 1 of this subsection, other than for reasons beyond the control of
17 the business. The department of commerce shall consult with the department
18 of revenue in designing the memorandum of understanding to incorporate the
19 legal qualifications for the available tax incentives and shall include the
20 requirement that any qualifying equipment that is purchased or leased free of
21 transaction privilege or use tax must continue to be used in this state for
22 the term of the memorandum of understanding or the duration of its
23 operational life, whichever is shorter.

24 (c) Provisions considered necessary by the department of commerce to
25 ensure the competency and responsibility of businesses that qualify under
26 this section, including registration or other accreditation with trade and
27 professional organizations and compliance with best management and
28 operational practices used by governmental agencies in awarding forestry
29 contracts.

30 (d) The authorization for the department of commerce to terminate,
31 adjust or recapture all or part of the tax benefits provided to the business
32 on noncompliance with the law, noncompliance with the terms of the memorandum
33 or violation of the terms of any contracts with the federal or state
34 government relating to the qualifying project. The department of commerce
35 shall notify the department of revenue of the conditions of noncompliance.
36 The department of revenue may also terminate the certification if it obtains
37 information indicating a failure to qualify and comply. The department of
38 revenue may require the business to file appropriate amended tax returns or
39 to file appropriate use tax returns reflecting the recapture of the direct or
40 indirect tax benefits.

41 5. Must submit a copy of the certification to the department of
42 revenue for approval before using the certification for purposes of any tax
43 incentive. The department of revenue shall review and approve the
44 certification in a timely manner if the business is in good standing with the
45 department and is not delinquent in the payment of any tax collected by the

1 department. A failure to approve or deny the certification within sixty days
2 after the date the business submits it to the department constitutes approval
3 of the certification.

4 C. For the purposes of section 42-5075, subsection B, paragraph 19,
5 the department of commerce shall certify prime contractors that contract for
6 the construction of any building, or other structure, project, development or
7 improvement owned by a qualified business for purposes of a qualifying
8 project described in subsection B, paragraph 1 of this section.

9 D. To obtain and maintain certification under this section, a business
10 must:

11 1. Apply to the department of commerce.

12 2. Submit and retain copies of all required information, including
13 information relating to the actual or projected number of employees in this
14 state.

15 3. Allow inspections and audits to verify the qualification and
16 accuracy of information submitted to the department of commerce.

17 E. Certification under this section is valid for twelve calendar
18 months from the date of issuance. A business must apply for recertification
19 at least thirty days before the current certification expires. The
20 application for recertification shall be in a form prescribed by the
21 department of commerce and shall confirm that the business is continuing in a
22 qualifying project and is in compliance with all requirements prescribed for
23 certification.

24 F. Within sixty days after receiving a complete and correct
25 application and all required information as prescribed by this section, the
26 department of commerce shall grant or deny certification and give written
27 notice by certified mail to the applicant. The applicant is certified as a
28 qualified business on the date the notice of certification is delivered to
29 the applicant. A failure to respond within sixty days after receiving a
30 complete and correct application constitutes approval of the application.

31 G. The certification shall state an effective date with respect to
32 each authorized tax incentive which, in each case, must be at the start of a
33 taxable year or taxable period.

34 H. On or before March 1 of each year, each qualifying business shall
35 make a report to the department of commerce on all business activity in the
36 preceding calendar year. Business information contained in the reports is
37 confidential and shall not be disclosed to the public except as provided by
38 this section and except that a copy of the report shall be transmitted to the
39 department of revenue. The report shall be in a form prescribed by the
40 department of commerce and include:

41 1. Information prescribed by the department of commerce with respect
42 to both qualifying projects and other projects and business activity that do
43 not qualify for purposes of this section.

44 2. Employment information necessary to confirm eligibility for income
45 tax credits as prescribed by sections 43-1076 and 43-1162.

1 3. THE QUANTITY, MEASURED BY WEIGHT, OF QUALIFYING FOREST PRODUCTS
2 HARVESTED, TRANSPORTED OR PROCESSED.

3 1. ON OR BEFORE MAY 1 OF EACH YEAR, THE DEPARTMENT OF COMMERCE SHALL
4 REPORT TO THE JOINT LEGISLATIVE BUDGET COMMITTEE:

5 1. THE QUANTITY, MEASURED BY WEIGHT, OF QUALIFYING FOREST PRODUCTS
6 REPORTED BY HARVESTERS, BY TRANSPORTERS AND BY PROCESSORS IN THE PRECEDING
7 CALENDAR YEAR.

8 2. THE NUMBER OF NEW FULL-TIME EMPLOYEES HIRED IN QUALIFIED EMPLOYMENT
9 POSITIONS IN THIS STATE IN THE PRECEDING CALENDAR YEAR AND REPORTED FOR TAX
10 CREDIT PURPOSES.

11 3. THE TOTAL NUMBER OF ALL FULL-TIME EMPLOYEES EMPLOYED IN QUALIFIED
12 EMPLOYMENT POSITIONS IN THIS STATE IN THE PRECEDING CALENDAR YEAR AND
13 REPORTED FOR TAX CREDIT PURPOSES.

14 ~~I.~~ J. For purposes of administering and ensuring compliance with this
15 section, agents of the department of commerce may enter, and a qualified
16 business shall allow access to, a qualifying project site at reasonable times
17 and on reasonable notice to:

18 1. Inspect the facilities at the site.

19 2. Obtain factual data and records pertinent to and required by law to
20 be kept for purposes of tax incentives.

21 3. Otherwise ascertain compliance with law and the terms of the
22 memorandum of understanding.

23 ~~J.~~ K. The department of commerce shall revoke the business'
24 certification and notify the department of revenue and county assessor if
25 either:

26 1. Within thirty days after a formal request from the department of
27 commerce or the department of revenue the business fails or refuses to
28 provide the information or access for inspections required by this section.

29 2. The business no longer meets the terms and conditions required for
30 qualification for the applicable tax incentives.

31 ~~K.~~ L. For the purposes of this section:

32 1. "Forest health" means the degree to which the integrity of the
33 forest is sustained, including reducing the risk of catastrophic wildfire and
34 destructive insect infestation, benefiting wildland habitats, watersheds and
35 communities.

36 2. "Harvesting" means all operations relating to felling or otherwise
37 removing trees and other forest plant growth and preparing them for transport
38 for subsequent processing.

39 3. "Initial processing" means:

40 (a) The first change, after harvest, in the physical structure of
41 qualifying forest products removed from a qualifying project into a
42 marketable commercial product or component of a product that has commercial
43 value to a consumer or purchaser and that is ready to be used with or without
44 further altering its form.

1 (b) Burning qualifying forest products in the process of commercial
2 electrical generation or commercial thermal energy production for heating or
3 cooling, regardless of the physical structure of the forest product before
4 burning.

5 4. "Qualifying equipment" means equipment used directly in the
6 harvesting or initial processing of qualifying forest products removed from a
7 qualifying project. Qualifying equipment does not include self-propelled
8 vehicles required to be licensed by this state, but may include other
9 licensed vehicles as provided by this paragraph. Qualifying equipment
10 includes:

11 (a) Forest thinning and residue removal equipment, including mulching
12 and masticating equipment, feller-bunchers, skidders, log loaders, portable
13 chippers and grinders, slash bundlers, delimiters, log trailers, chip trailers
14 and other trailers that are uniquely designed for handling forest products
15 and that are licensed for operation on public highways.

16 (b) Forest residue receiving and handling equipment, including truck
17 dumpers, log unloaders, scales, log decking facilities and equipment and chip
18 pile facilities.

19 (c) Sorting and processing equipment, including portable and
20 stationary log loaders, front end loaders, fork lifts and cranes, chippers
21 and grinders, screens, decks and debarkers, saws and sawmill equipment,
22 firewood processing, wood residue baling and bagging equipment, kilns,
23 planing and molding equipment and laminating and joining equipment.

24 (d) Forest waste and residue disposal and processing equipment,
25 including:

26 (i) Processing and sizing equipment, hogs, chippers, screens,
27 pelletizers and wood splitters.

28 (ii) Transporting and handling equipment, including loaders,
29 conveyors, blowers, receiving hoppers, truck dumpers and dozers.

30 (iii) Waste use equipment, including fuel feed, storage bins, boilers
31 and combustors.

32 (iv) Waste project use equipment, including generators, switchgear and
33 substations and on-site distribution systems.

34 (v) Generated waste disposal equipment, including ash silos and
35 wastewater treatment and disposal equipment.

36 (vi) Shop and maintenance equipment and major spares having a value of
37 more than five thousand dollars each.

38 5. "Qualifying forest products" means dead standing and fallen timber,
39 and forest thinnings associated with the harvest of small diameter timber,
40 slash, wood chips, peelings, brush and other woody vegetation, removed from
41 federal, state and other public forest land and from private forest land.

42 6. "Qualifying project" means harvesting, transporting or the initial
43 processing of qualifying forest products as required for certification
44 pursuant to this section.

1 Sec. 2. Section 42-2003, Arizona Revised Statutes, is amended to read:
2 42-2003. Authorized disclosure of confidential information

3 A. Confidential information relating to:

4 1. A taxpayer may be disclosed to the taxpayer, its successor in
5 interest or a designee of the taxpayer who is authorized in writing by the
6 taxpayer. A principal corporate officer of a parent corporation may execute
7 a written authorization for a controlled subsidiary.

8 2. A corporate taxpayer may be disclosed to any principal officer, any
9 person designated by a principal officer or any person designated in a
10 resolution by the corporate board of directors or other similar governing
11 body.

12 3. A partnership may be disclosed to any partner of the partnership.
13 This exception does not include disclosure of confidential information of a
14 particular partner unless otherwise authorized.

15 4. An estate may be disclosed to the personal representative of the
16 estate and to any heir, next of kin or beneficiary under the will of the
17 decedent if the department finds that the heir, next of kin or beneficiary
18 has a material interest which will be affected by the confidential
19 information.

20 5. A trust may be disclosed to the trustee or trustees, jointly or
21 separately, and to the grantor or any beneficiary of the trust if the
22 department finds that the grantor or beneficiary has a material interest
23 which will be affected by the confidential information.

24 6. Any taxpayer may be disclosed if the taxpayer has waived any rights
25 to confidentiality either in writing or on the record in any administrative
26 or judicial proceeding.

27 7. The name and taxpayer identification numbers of persons issued
28 direct payment permits may be publicly disclosed.

29 B. Confidential information may be disclosed to:

30 1. Any employee of the department whose official duties involve tax
31 administration.

32 2. The office of the attorney general solely for its use in
33 preparation for, or in an investigation which may result in, any proceeding
34 involving tax administration before the department or any other agency or
35 board of this state, or before any grand jury or any state or federal court.

36 3. The department of liquor licenses and control for its use in
37 determining whether a spirituous liquor licensee has paid all transaction
38 privilege taxes and affiliated excise taxes incurred as a result of the sale
39 of spirituous liquor, as defined in section 4-101, at the licensed
40 establishment and imposed on the licensed establishments by this state and
41 its political subdivisions.

42 4. Other state tax officials whose official duties require the
43 disclosure for proper tax administration purposes if the information is
44 sought in connection with an investigation or any other proceeding conducted
45 by the official. Any disclosure is limited to information of a taxpayer who

1 is being investigated or who is a party to a proceeding conducted by the
2 official.

3 5. The following agencies, officials and organizations, if they grant
4 substantially similar privileges to the department for the type of
5 information being sought, pursuant to statute and a written agreement between
6 the department and the foreign country, agency, state, Indian tribe or
7 organization:

8 (a) The United States internal revenue service, alcohol and tobacco
9 tax and trade bureau of the United States treasury, United States bureau of
10 alcohol, tobacco, firearms and explosives of the United States department of
11 justice, United States drug enforcement agency and federal bureau of
12 investigation.

13 (b) A state tax official of another state.

14 (c) An organization of states, federation of tax administrators or
15 multistate tax commission that operates an information exchange for tax
16 administration purposes.

17 (d) An agency, official or organization of a foreign country with
18 responsibilities that are comparable to those listed in subdivision (a), (b)
19 or (c) of this paragraph.

20 (e) An agency, official or organization of an Indian tribal government
21 with responsibilities comparable to the responsibilities of the agencies,
22 officials or organizations identified in subdivision (a), (b) or (c) of this
23 paragraph.

24 6. The auditor general, in connection with any audit of the department
25 subject to the restrictions in section 42-2002, subsection D.

26 7. Any person to the extent necessary for effective tax administration
27 in connection with:

28 (a) The processing, storage, transmission, destruction and
29 reproduction of the information.

30 (b) The programming, maintenance, repair, testing and procurement of
31 equipment for purposes of tax administration.

32 8. The office of administrative hearings relating to taxes
33 administered by the department pursuant to section 42-1101, but the
34 department shall not disclose any confidential information:

35 (a) Regarding income tax, withholding tax or estate tax.

36 (b) On any tax issue relating to information associated with the
37 reporting of income tax, withholding tax or estate tax.

38 9. The United States treasury inspector general for tax administration
39 for the purpose of reporting a violation of internal revenue code section
40 7213A (26 United States Code section 7213A), unauthorized inspection of
41 returns or return information.

42 10. The financial management service of the United States treasury
43 department for use in the treasury offset program.

1 11. The United States treasury department or its authorized agent for
2 use in the state income tax levy program and in the electronic federal tax
3 payment system.

4 12. The department of commerce for its use in:

5 (a) Qualifying motion picture production companies for the tax
6 incentives provided for motion picture production under chapter 5 of this
7 title and sections 43-1075 and 43-1163.

8 (b) Qualifying applicants for the motion picture infrastructure
9 project tax credits under sections 43-1075.01 and 43-1163.01.

10 (c) Qualifying renewable energy operations for the tax incentives
11 under sections 42-12006, 43-1083.01 and 43-1164.01.

12 (d) Fulfilling its annual reporting responsibility pursuant to section
13 41-1511, subsections T and U and section 41-1517, subsections S and T.

14 13. A prosecutor for purposes of section 32-1164, subsection C.

15 14. The state fire marshal for use in determining compliance with and
16 enforcing title 41, chapter 16, article 3.1.

17 C. Confidential information may be disclosed in any state or federal
18 judicial or administrative proceeding pertaining to tax administration
19 pursuant to the following conditions:

20 1. One or more of the following circumstances must apply:

21 (a) The taxpayer is a party to the proceeding.

22 (b) The proceeding arose out of, or in connection with, determining
23 the taxpayer's civil or criminal liability, or the collection of the
24 taxpayer's civil liability, with respect to any tax imposed under this title
25 or title 43.

26 (c) The treatment of an item reflected on the taxpayer's return is
27 directly related to the resolution of an issue in the proceeding.

28 (d) Return information directly relates to a transactional
29 relationship between a person who is a party to the proceeding and the
30 taxpayer and directly affects the resolution of an issue in the proceeding.

31 2. Confidential information may not be disclosed under this subsection
32 if the disclosure is prohibited by section 42-2002, subsection C or D.

33 D. Identity information may be disclosed for purposes of notifying
34 persons entitled to tax refunds if the department is unable to locate the
35 persons after reasonable effort.

36 E. The department, upon the request of any person, shall provide the
37 names and addresses of bingo licensees as defined in section 5-401, verify
38 whether or not a person has a privilege license and number, a distributor's
39 license and number or a withholding license and number or disclose the
40 information to be posted on the department's web site or otherwise publicly
41 accessible pursuant to section 42-1124, subsection F and section 42-3201,
42 subsection A.

43 F. A department employee, in connection with the official duties
44 relating to any audit, collection activity or civil or criminal
45 investigation, may disclose return information to the extent that disclosure

1 is necessary to obtain information which is not otherwise reasonably
2 available. These official duties include the correct determination of and
3 liability for tax, the amount to be collected or the enforcement of other
4 state tax revenue laws.

5 G. If an organization is exempt from this state's income tax as
6 provided in section 43-1201 for any taxable year, the name and address of the
7 organization and the application filed by the organization upon which the
8 department made its determination for exemption together with any papers
9 submitted in support of the application and any letter or document issued by
10 the department concerning the application are open to public inspection.

11 H. Confidential information relating to transaction privilege tax, use
12 tax, severance tax, jet fuel excise and use tax and rental occupancy tax may
13 be disclosed to any county, city or town tax official if the information
14 relates to a taxpayer who is or may be taxable by the county, city or town.
15 Any taxpayer information released by the department to the county, city or
16 town:

- 17 1. May only be used for internal purposes.
- 18 2. May not be disclosed to the public in any manner that does not
19 comply with confidentiality standards established by the department. The
20 county, city or town shall agree in writing with the department that any
21 release of confidential information that violates the confidentiality
22 standards adopted by the department will result in the immediate suspension
23 of any rights of the county, city or town to receive taxpayer information
24 under this subsection.

25 I. The department may disclose statistical information gathered from
26 confidential information if it does not disclose confidential information
27 attributable to any one taxpayer. ~~In order to comply with the requirements
28 of section 42-5029, subsection A, paragraph 3, the department may disclose to
29 the state treasurer statistical information gathered from confidential
30 information, even if it discloses confidential information attributable to a
31 taxpayer.~~ THE DEPARTMENT MAY DISCLOSE STATISTICAL INFORMATION GATHERED FROM
32 CONFIDENTIAL INFORMATION, EVEN IF IT DISCLOSES CONFIDENTIAL INFORMATION
33 ATTRIBUTABLE TO A TAXPAYER, TO:

- 34 1. THE STATE TREASURER IN ORDER TO COMPLY WITH THE REQUIREMENTS OF
35 SECTION 42-5029, SUBSECTION A, PARAGRAPH 3.
- 36 2. THE JOINT LEGISLATIVE INCOME TAX CREDIT REVIEW COMMITTEE AND THE
37 JOINT LEGISLATIVE BUDGET COMMITTEE STAFF IN ORDER TO COMPLY WITH THE
38 REQUIREMENTS OF SECTION 43-221.

39 J. The department may disclose the aggregate amounts of any tax
40 credit, tax deduction or tax exemption enacted after January 1, 1994.
41 Information subject to disclosure under this subsection shall not be
42 disclosed if a taxpayer demonstrates to the department that such information
43 would give an unfair advantage to competitors.

44 K. Except as provided in section 42-2002, subsection C, confidential
45 information, described in section 42-2001, paragraph 2, subdivision (a), item

1 (iii), may be disclosed to law enforcement agencies for law enforcement
2 purposes.

3 L. The department may provide transaction privilege tax license
4 information to property tax officials in a county for the purpose of
5 identification and verification of the tax status of commercial property.

6 M. The department may provide transaction privilege tax, luxury tax,
7 use tax, property tax and severance tax information to the ombudsman-citizens
8 aide pursuant to title 41, chapter 8, article 5.

9 N. Except as provided in section 42-2002, subsection D, a court may
10 order the department to disclose confidential information pertaining to a
11 party to an action. An order shall be made only upon a showing of good cause
12 and that the party seeking the information has made demand upon the taxpayer
13 for the information.

14 O. This section does not prohibit the disclosure by the department of
15 any information or documents submitted to the department by a bingo licensee.
16 Before disclosing the information the department shall obtain the name and
17 address of the person requesting the information.

18 P. If the department is required or permitted to disclose confidential
19 information, it may charge the person or agency requesting the information
20 for the reasonable cost of its services.

21 Q. Except as provided in section 42-2002, subsection D, the department
22 of revenue shall release confidential information as requested by the
23 department of economic security pursuant to section 42-1122 or 46-291.
24 Information disclosed under this subsection is limited to the same type of
25 information that the United States internal revenue service is authorized to
26 disclose under section 6103(1)(6) of the internal revenue code.

27 R. Except as provided in section 42-2002, subsection D, the department
28 of revenue shall release confidential information as requested by the courts
29 and clerks of the court pursuant to section 42-1122.

30 S. To comply with the requirements of section 42-5031, the department
31 may disclose to the state treasurer, to the county stadium district board of
32 directors and to any city or town tax official that is part of the county
33 stadium district confidential information attributable to a taxpayer's
34 business activity conducted in the county stadium district.

35 T. The department shall release confidential information as requested
36 by the attorney general for purposes of determining compliance with and
37 enforcing section 44-7101, the master settlement agreement referred to
38 therein and subsequent agreements to which the state is a party that amend or
39 implement the master settlement agreement. Information disclosed under this
40 subsection is limited to luxury tax information relating to tobacco
41 manufacturers, distributors, wholesalers and retailers and information
42 collected by the department pursuant to section 44-7101(2)(j).

43 U. For proceedings before the department, the office of administrative
44 hearings, the board of tax appeals or any state or federal court involving
45 penalties that were assessed against a return preparer or electronic return

1 preparer pursuant to section 42-1103.02 or 42-1125.01, confidential
2 information may be disclosed only before the judge or administrative law
3 judge adjudicating the proceeding, the parties to the proceeding and the
4 parties' representatives in the proceeding prior to its introduction into
5 evidence in the proceeding. The confidential information may be introduced
6 as evidence in the proceeding only if the taxpayer's name, the names of any
7 dependents listed on the return, all social security numbers, the taxpayer's
8 address, the taxpayer's signature and any attachments containing any of the
9 foregoing information are redacted and if either:

10 1. The treatment of an item reflected on such return is or may be
11 related to the resolution of an issue in the proceeding.

12 2. Such return or return information relates or may relate to a
13 transactional relationship between a person who is a party to the proceeding
14 and the taxpayer which directly affects the resolution of an issue in the
15 proceeding.

16 V. The department may disclose to the attorney general confidential
17 information received under section 44-7111 and requested by the attorney
18 general for purposes of determining compliance with and enforcing section
19 44-7111. The department and attorney general shall share with each other the
20 information received under section 44-7111, and may share the information
21 with other federal, state or local agencies only for the purposes of
22 enforcement of section 44-7101, section 44-7111 or corresponding laws of
23 other states.

24 W. The department may provide the name and address of qualifying
25 hospitals and qualifying health care organizations, as defined in section
26 42-5001, to a business classified and reporting transaction privilege tax
27 under the utilities classification.

28 Sec. 3. Effective date

29 This act is effective and applies to taxable years beginning from and
30 after December 31, 2010.