

COUNCIL OF THE DISTRICT OF COLUMBIA

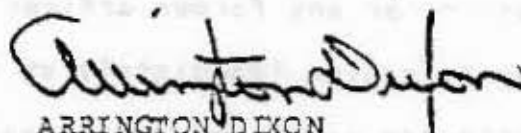
NOTICE

D. C. LAW 2-158

"Tax Return Confidentiality Act of 1978"

Pursuant to Section 412 of the District of Columbia Self-Government and Governmental Reorganization Act, P. L. 93-198, "the Act", the Council of the District of Columbia adopted Bill No. 2-402, on first and second readings, November 28, 1978 and December 12, 1978 respectively. Following the signature of the Mayor on December 29, 1978, this legislation was assigned Act No. 2-328, published in the January 26, 1979, edition of the D.C. Register, (Vol. 25, page 7002) and transmitted to Congress on January 19, 1979 for a 30-day review, in accordance with Section 602 (c) (1) of the Act.

The Council of the District of Columbia hereby gives notice that the 30-day Congressional Review Period has expired, and, therefore, cites the following legislation as D.C. Law 2-158, effective March 6, 1979.


ARRINGTON DIXON
Chairman of the Council

Dates Counted During the 30-day Congressional Review Period:

January 19, 22, 23, 24, 25, 26, 29, 30, 31
February 1, 2, 5, 6, 7, 8, 9, 13, 14, 15, 16, 20, 21, 22,
23, 26, 27, 28
March 1, 2, 5

AN ACT

2-328

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

DECEMBER 29, 1978

To supplement the tax information confidentiality provisions of the District of Columbia Income and Franchise Tax Act of 1947, to establish confidentiality requirements for inheritance and estate tax information, and for other purposes.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Tax Return Confidentiality Act of 1978".

Sec. 2. Section 4 of Title V of the District of Columbia Income and Franchise Tax Act of 1947, approved July 16, 1947 (61 Stat. 342; D.C. Code, sec. 47-1564c) is amended as follows:

(a) by inserting immediately after the words "officer or employee" in subsection (a) thereof the following new phrase: ", or any former officer or employee,";

(b) by adding immediately at the end of subsection (a) the following new sentence to read as follows: "The provisions of this subsection shall also be applicable to any federal, state, or local income tax returns or copies thereof and to any other federal, state, or local income tax

information either submitted by the taxpayer or otherwise obtained.";

(c) by adding at the end thereof a new subsection (g) to read as follows:

"(g) Notwithstanding the provisions of subsection (a), any tax returns or other tax information required by this article may be disclosed to a contractor to the extent necessary to provide for the processing, storage, transmission, or reproduction of such returns and information or for the programming, maintenance, repair, testing, and procurement of equipment for purposes of tax administration. The provisions of subsections (a) and (e) shall be applicable to all such contractors and former contractors and to their officers and employees and former officers and employees."; and

(d) by striking the phrase "imprisonment for six months" in subsection (e) and inserting in lieu thereof the phrase "by imprisonment for not more than one year".

Sec. 3. Article III of Title V of the District of Columbia Revenue Act of 1937, approved August 17, 1937 (50 Stat. 683; D.C. Code, sec. 47-1616 et seq.), is amended by adding at the end thereof a new section 17 to read as follows:

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"Sec. 17. Secrecy of Returns. (a) Except to any official of the District, having a right thereto in his official capacity, it shall be unlawful for any officer or employee, or any former officer or employee, of the District to divulge or make known in any manner any particulars set forth or disclosed in any return required to be filed under this title, and neither the original nor a copy of any such return desired for use in litigation in Court shall be furnished where neither the District nor the United States is interested in the result of such litigation, whether or not the request is contained in an order of the Court: PROVIDED, HOWEVER, That nothing contained in this section shall be construed to prevent the furnishing to a taxpayer of a copy of his return upon the payment of a fee of \$3.50.

"(b) The provisions of this section shall also be applicable to any federal, state, or local inheritance or estate tax returns or copies thereof and to any other federal, state, or local inheritance or estate tax information either submitted by the taxpayer or otherwise obtained.

"(c) Notwithstanding the provisions of subsection (a), any tax returns or other tax information required by this title may be disclosed to a contractor to the

extent necessary for the processing, storage, transmission, or reproduction of such returns and information or for the programming, maintenance, repair, testing, and procurement of equipment for purposes of tax administration. The provisions of subsections (a) and (d) of this section shall be applicable to all such contractors and former contractors and to their officers and employees and former officers and employees.

"(d) Any violation of the provisions of this section shall be a misdemeanor and shall be punishable by a fine not exceeding \$1,000 or by imprisonment for not more than one year, or both. All prosecutions under this section shall be brought in the Superior Court of the District of Columbia on information by the Corporation Counsel of the District of Columbia or any of his assistants in the name of the District of Columbia."

Sec. 4. The District of Columbia Income and Franchise Tax Act of 1947, approved July 16, 1947 (61 Stat. 331 et seq.; D.C. Code, sec. 47-1551 et seq.), is amended by striking the words "Assessor", "Collector" and "Commissioners" each place they occur in such Act and inserting in lieu thereof the word "Mayor".

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Sec. 5. Section 4 of the Income and Franchise Tax Act of 1947, approved July 16, 1947 (61 Stat. 332; D.C. Code 47-1551c), is amended by striking subsections (c) and (d) and redesignating subsections (e) through (z) as subsections (c) through (x).

Sec. 6. This act shall take effect as provided for acts of the Council of the District of Columbia according to the provisions of section 602(c)(1) of the District of Columbia Self-Government and Governmental Reorganization Act.

