

PREVAILED	Roll Call No. _____
FAILED	Ayes _____
WITHDRAWN	Noes _____
RULED OUT OF ORDER	

HOUSE MOTION _____

MR. SPEAKER:

I move that Engrossed Senate Bill 500 be amended to read as follows:

- 1 Page 54, between lines 14 and 15, begin a new paragraph and insert:
2 "SECTION 39. IC 6-8.1-7-2 IS AMENDED TO READ AS
3 FOLLOWS [EFFECTIVE JULY 1, 2007]: Sec. 2. (a) The department
4 may compile statistical studies from information derived from state tax
5 returns and may disclose the results of those studies. In addition, the
6 department may disclose statistical information from the state tax
7 returns to the governor, the general assembly, or another state agency,
8 for the purpose of allowing those governmental entities to conduct their
9 own statistical studies.
10 **(b) The department shall compile and maintain information**
11 **relating to the amount of sales included in the sales factor under**
12 **IC 6-3-2-2(e)(2) for determining a taxpayer's adjusted gross**
13 **income. Beginning after the state fiscal year ending June 30, 2008,**
14 **on or before November 1 of each year, the department shall submit**
15 **a report in an electronic format under IC 5-14-6 to the legislative**
16 **council for distribution to the members of the general assembly.**
17 **The report must include:**
18 **(1) the total amount of sales reported under IC 6-3-2-2(e)(2)**
19 **for the previous state fiscal year; and**
20 **(2) any additional relevant information provided by the**
21 **department.**
22 ~~(b)~~ **(c)** Notwithstanding ~~subsection~~ **subsections (a) and (b)**, the
23 department may not disclose the results of any study and may not
24 disclose any statistical information if, as a result of that disclosure:

- 1 (1) the identity of a taxpayer who filed a return would be
2 disclosed;
- 3 (2) the identity of a taxpayer could reasonably be associated with
4 any of the information which was derived from his return for use
5 in a statistical study; or
- 6 (3) the ability of the department to obtain information from
7 federal tax returns would, in the department's judgment, be
8 jeopardized in any manner.
- 9 ~~(c)~~ **(d)** Subject to the rules and regulations of the department, a
10 person may request information as to whether an individual filed an
11 income tax return pursuant to the Indiana income tax laws for a
12 particular taxable year. However, the department may not disclose that
13 information with respect to any taxable year until the close of the
14 calendar year following the year in which the return should have been
15 filed. As soon as practicable after the close of that calendar year, the
16 department shall inform the person making the request whether the
17 return was filed."
- 18 Renumber all SECTIONS consecutively.
(Reference is to ESB 500 as printed April 3, 2007.)

Representative Harris T