

21-6104. Unlawful disclosure of tax information. (a) Unlawful disclosure of tax information is recklessly disclosing or using for commercial purposes any information obtained in the business of preparing federal or state income tax returns or in the business of assisting taxpayers in preparing such returns, unless such disclosure is:

- (1) Consented to by the taxpayer in a separate, written document;
- (2) expressly authorized by state or federal law;
- (3) necessary to the preparation of the return; or
- (4) pursuant to an order of any court of competent jurisdiction.

(b) Unlawful disclosure of tax information is a class A nonperson misdemeanor.

(c) For the purposes of this section, a person is engaged in the business of preparing federal or state income tax returns or in the business of assisting taxpayers in preparing such returns if the person does either of the following:

- (1) Advertises or gives publicity to the effect that such person prepares or assists others in the preparation of state or federal income tax returns; or
 - (2) prepares or assists others in the preparation of state or federal income tax returns for compensation.
- (d) Contacting a taxpayer to obtain the taxpayer's written consent to disclosure does not constitute a violation of this section.

History: L. 2010, ch. 136, § 174; July 1, 2011.