

**40-2807. Same; preservation of reports and returns; disclosure of contents unlawful, when; acceptance of employment by commissioner or employees; publication of statistics; inspection of returns by state officials; inspection of returns by federal or other state agencies.** (a) All reports and returns required by this act and rules and regulations adopted pursuant thereto shall be preserved for three (3) years and thereafter until the commissioner orders them to be destroyed.

(b) Except in accordance with proper judicial order, or as otherwise provided by law, it shall be unlawful for the commissioner, any deputy, agent, clerk or other officer or employee to divulge, or to make known in any way, the amount of income or any particulars set forth or disclosed in any such report or return; and it shall be unlawful for the commissioner, any deputy, agent, clerk or other officer or employee engaged in the administration of this act to engage in the business or profession of tax accounting or to accept employment, with or without consideration, from any person, firm or corporation for the purpose, directly or indirectly, of preparing tax returns or reports required by the laws of the state of Kansas, by any other state or by the United States government, or to accept any employment for the purpose of advising, preparing material or data, or the auditing of books or records to be used in an effort to defeat or cancel any tax or part thereof that has been assessed by the state of Kansas, any other state or by the United States government.

(c) Nothing herein shall be construed to prohibit the publication of statistics, so classified as to prevent the identification of particular reports or returns and the items thereof, or the inspection of returns by the attorney general or other legal representatives of the state.

(d) Notwithstanding the provisions of this section, the commissioner may, in his discretion, permit the commissioner of internal revenue of the United States, or the proper official of any state imposing an income tax, or the authorized representative of either, to inspect the returns made under this act: Provided, That the commissioner may make available or furnish to the taxing officials of any other state or the commissioner of internal revenue of the United States or other taxing officials of the federal government, or their authorized representatives, information contained in reports or returns or any audit thereof or the report of any investigation made with respect thereto, filed pursuant to this act, as he may consider proper, but such information shall not be used for any other purpose than that of the administration of tax laws of such state or of the United States.

**History:** L. 1970, ch. 184, § 7; Jan. 1, 1971.