

SENATE BILL No. 367

By Committee on Judiciary

2-2

1 AN ACT concerning juries; relating to jury lists; jury commissioners;
2 ~~access to tax records~~ **jury service**; amending K.S.A. **43-156** and 43-
3 162 and K.S.A. 2011 Supp. **43-158** and 79-3234 and repealing the
4 existing sections; also repealing K.S.A. 2011 Supp. 79-3234b.
5

6 *Be it enacted by the Legislature of the State of Kansas:*

7 **Section 1. K.S.A. 43-156 is hereby amended to read as follows: 43-**
8 **156. (a) No person shall be excluded from service as a grand or petit**
9 **juror in the district courts of Kansas on account of race, color,**
10 **religion, sex, national origin, or economic status.**

11 **(b) Every juror, grand and petit, shall be a citizen of the state,**
12 **resident of the county and possess the qualifications of an elector as**
13 **now, or in the future established.**

14 **(c) At the time a prospective juror is selected to be a part of a jury**
15 **panel, the court shall ask such prospective juror questions necessary to**
16 **verify that such prospective juror meets each requirement of subsection**
17 **(b).**

18 **Sec. 2. K.S.A. 2011 Supp. 43-158 is hereby amended to read as**
19 **follows: 43-158. (a) The following persons shall be excused from jury**
20 **service:**

21 ~~(a)~~ **(1) Persons unable to understand the English language with a**
22 **degree of proficiency sufficient to respond to a jury questionnaire**
23 **form prepared by the commissioner;**

24 ~~(b)~~ **(2) persons under adjudication of incompetency;**

25 ~~(c)~~ **(3) persons who within 10 years immediately preceding have**
26 **been convicted of or pleaded guilty, or *nolo contendere*, to an**
27 **indictment or information charging a felony; and**

28 ~~(d)~~ **(4) persons who have served as jurors in the county within one**
29 **year immediately preceding; ~~and.~~**

30 ~~(e)~~ **(b) A mother breastfeeding her child shall be excused from jury**
31 **service if such mother requests to be excused. Jury service shall be**
32 **postponed until such mother is no longer breastfeeding the child.**

33 **(c) A pregnant woman shall be excused from jury service if such**
34 **woman requests to be excused.**

35 **Sec. 3. K.S.A. 43-162 is hereby amended to read as follows: 43-162.**
36 **All jury lists shall be prepared in accordance with the provisions of this**

1 act. Jury commissioners shall cause to be prepared under their supervision
2 a list of persons qualified as jurors in each county. Jury lists shall be
3 prepared from voter registration records of the county, lists of licensed
4 drivers residing in the county or enumeration or census records for the
5 county, in accordance with the intent and purposes of this act. On and after
6 January 1, 1985, lists of holders of state-issued nondrivers' identification
7 cards who reside in the county may also be used in the preparation of jury
8 lists. *On and after July 1, 2013, lists of Kansas income tax filers who*
9 *reside in the county may also be used in the preparation of jury lists.* Jury
10 lists prepared from multiple sources may be used if one or more of the
11 foregoing records is used as a material source in preparing the list. The
12 commissioners shall cause the jury list of each county to be revised and
13 updated by adding names of qualified jurors and removing names of those
14 who have died, removed from the county, or who have otherwise become
15 disqualified. For the purposes of preparation and revision of jury lists,
16 commissioners shall have access to the voter registration records of the
17 county, records of the division of vehicles pertaining to licensed drivers
18 who reside in the county and enumeration or census records for the county.
19 On and after January 1, 1985, commissioners shall have access to records
20 of the division of vehicles pertaining to nondrivers' identification card
21 holders who reside in the county; for the purposes of preparation and
22 revision of jury lists. *On and after July 1, 2013, commissioners may*
23 *request records of the division of taxation pertaining to Kansas income tax*
24 *filers who reside in the county for the purposes of preparation and revision*
25 *of jury lists. Any commissioner receiving such records from the division of*
26 *taxation shall be subject to the confidentiality provisions of K.S.A. 79-*
27 *3234, and amendments thereto. **On and after July 1, 2012,***
28 **commissioners that receive information from a prospective juror or**
29 **court of this state that disqualifies or potentially disqualifies such**
30 **prospective juror from jury service pursuant to K.S.A. 43-156(b), and**
31 **amendments thereto, shall submit such information to the secretary of**
32 **state in a form and manner approved by the secretary of state. Any**
33 **such information provided by a commissioner to the secretary of state**
34 **shall be used for the purpose of maintaining voter registrations as**
35 **required by law and any other lawful purpose.**

36 Sec. 4. K.S.A. 2011 Supp. 79-3234 is hereby amended to read as
37 follows: 79-3234. (a) All reports and returns required by this act shall be
38 preserved for three years and thereafter until the director orders them to be
39 destroyed.

40 (b) Except in accordance with proper judicial order, or as provided in
41 subsection (c) or in K.S.A. 17-7511, subsection (g) of K.S.A. 46-1106,
42 K.S.A. 46-1114, or K.S.A. 79-32,153a, and amendments thereto, it shall be
43 unlawful for the secretary, the director, any deputy, agent, clerk or other

1 officer, employee or former employee of the department of revenue or any
2 other state officer or employee or former state officer or employee to
3 divulge, or to make known in any way, the amount of income or any
4 particulars set forth or disclosed in any report, return, federal return or
5 federal return information required under this act; and it shall be unlawful
6 for the secretary, the director, any deputy, agent, clerk or other officer or
7 employee engaged in the administration of this act to engage in the
8 business or profession of tax accounting or to accept employment, with or
9 without consideration, from any person, firm or corporation for the
10 purpose, directly or indirectly, of preparing tax returns or reports required
11 by the laws of the state of Kansas, by any other state or by the United
12 States government, or to accept any employment for the purpose of
13 advising, preparing material or data, or the auditing of books or records to
14 be used in an effort to defeat or cancel any tax or part thereof that has been
15 assessed by the state of Kansas, any other state or by the United States
16 government.

17 (c) The secretary or the secretary's designee may: (1) Publish
18 statistics, so classified as to prevent the identification of particular reports
19 or returns and the items thereof;

20 (2) allow the inspection of returns by the attorney general or other
21 legal representatives of the state;

22 (3) provide the post auditor access to all income tax reports or returns
23 in accordance with and subject to the provisions of subsection (g) of
24 K.S.A. 46-1106 or K.S.A. 46-1114, and amendments thereto;

25 (4) disclose taxpayer information from income tax returns to persons
26 or entities contracting with the secretary of revenue where the secretary
27 has determined disclosure of such information is essential for completion
28 of the contract and has taken appropriate steps to preserve confidentiality;

29 (5) disclose to the secretary of commerce the following: (A) Specific
30 taxpayer information related to financial information previously submitted
31 by the taxpayer to the secretary of commerce concerning or relevant to any
32 income tax credits, for purposes of verification of such information or
33 evaluating the effectiveness of any tax credit or economic incentive
34 program administered by the secretary of commerce; (B) the amount of
35 payroll withholding taxes an employer is retaining pursuant to K.S.A.
36 2011 Supp. 74-50,212, and amendments thereto; (C) information received
37 from businesses completing the form required by K.S.A. 2011 Supp. 74-
38 50,217, and amendments thereto; and (D) findings related to a compliance
39 audit conducted by the department of revenue upon the request of the
40 secretary of commerce pursuant to K.S.A. 2011 Supp. 74-50,215, and
41 amendments thereto;

42 (6) disclose income tax returns to the state gaming agency to be used
43 solely for the purpose of determining qualifications of licensees of and

1 applicants for licensure in tribal gaming. Any information received by the
2 state gaming agency shall be confidential and shall not be disclosed except
3 to the executive director, employees of the state gaming agency and
4 members and employees of the tribal gaming commission;

5 (7) disclose the taxpayer's name, last known address and residency
6 status to the *Kansas* department of wildlife ~~and parks~~, *parks and tourism*
7 to be used solely in its license fraud investigations;

8 (8) disclose the name, residence address, employer or Kansas
9 adjusted gross income of a taxpayer who may have a duty of support in a
10 title IV-D case to the secretary of the Kansas department of social and
11 rehabilitation services for use solely in administrative or judicial
12 proceedings to establish, modify or enforce such support obligation in a
13 title IV-D case. In addition to any other limits on use, such use shall be
14 allowed only where subject to a protective order which prohibits
15 disclosure outside of the title IV-D proceeding. As used in this section,
16 "title IV-D case" means a case being administered pursuant to part D of
17 title IV of the federal social security act (42 U.S.C. § 651 *et seq.*) and
18 amendments thereto. Any person receiving any information under the
19 provisions of this subsection shall be subject to the confidentiality
20 provisions of subsection (b) and to the penalty provisions of subsection
21 (e);

22 (9) permit the commissioner of internal revenue of the United States,
23 or the proper official of any state imposing an income tax, or the
24 authorized representative of either, to inspect the income tax returns made
25 under this act and the secretary of revenue may make available or furnish
26 to the taxing officials of any other state or the commissioner of internal
27 revenue of the United States or other taxing officials of the federal
28 government, or their authorized representatives, information contained in
29 income tax reports or returns or any audit thereof or the report of any
30 investigation made with respect thereto, filed pursuant to the income tax
31 laws, as the secretary may consider proper, but such information shall not
32 be used for any other purpose than that of the administration of tax laws of
33 such state, the state of Kansas or of the United States;

34 (10) communicate to the executive director of the Kansas lottery
35 information as to whether a person, partnership or corporation is current in
36 the filing of all applicable tax returns and in the payment of all taxes,
37 interest and penalties to the state of Kansas, excluding items under formal
38 appeal, for the purpose of determining whether such person, partnership or
39 corporation is eligible to be selected as a lottery retailer;

40 (11) communicate to the executive director of the Kansas racing
41 commission as to whether a person, partnership or corporation has failed
42 to meet any tax obligation to the state of Kansas for the purpose of
43 determining whether such person, partnership or corporation is eligible for

1 a facility owner license or facility manager license pursuant to the Kansas
2 parimutuel racing act;

3 (12) provide such information to the executive director of the Kansas
4 public employees retirement system for the purpose of determining that
5 certain individuals' reported compensation is in compliance with the
6 Kansas public employees retirement act, K.S.A. 74-4901 *et seq.*, and
7 amendments thereto;

8 (13) (i) provide taxpayer information of persons suspected of
9 violating K.S.A. 2011 Supp. 44-766, and amendments thereto, to the
10 secretary of labor or such secretary's designee for the purpose of
11 determining compliance by any person with the provisions of K.S.A. 44-
12 703(i)(3)(D) and K.S.A. 2011 Supp. 44-766, and amendments thereto. The
13 information to be provided shall include all relevant information in the
14 possession of the department of revenue necessary for the secretary of
15 labor to make a proper determination of compliance with the provisions of
16 K.S.A. 44-703(i)(3)(D) and K.S.A. 2011 Supp. 44-766, and amendments
17 thereto, and to calculate any unemployment contribution taxes due. Such
18 information to be provided by the department of revenue shall include, but
19 not be limited to, withholding tax and payroll information, the identity of
20 any person that has been or is currently being audited or investigated in
21 connection with the administration and enforcement of the withholding
22 and declaration of estimated tax act, K.S.A. 79-3294 *et seq.*, and
23 amendments thereto, and the results or status of such audit or
24 investigation.

25 (ii) Any person receiving tax information under the provisions of this
26 paragraph shall be subject to the same duty of confidentiality imposed by
27 law upon the personnel of the department of revenue and shall be subject
28 to any civil or criminal penalties imposed by law for violations of such
29 duty of confidentiality.

30 (iii) Each of the secretary of labor and the secretary of revenue may
31 adopt rules and regulations necessary to effect the provisions of this
32 paragraph.;

33 (14) *provide such information to the state treasurer for the sole*
34 *purpose of carrying out the provisions of K.S.A. 58-3934, and amendments*
35 *thereto. Such information shall be limited to current and prior addresses*
36 *of taxpayers or associated persons who may have knowledge as to the*
37 *location of an owner of unclaimed property. For the purposes of this*
38 *paragraph, "associated persons" includes spouses or dependents listed on*
39 *income tax returns; and*

40 (15) *disclose the name, last known address and residency status of*
41 *Kansas income tax filers who reside in the county to the jury*
42 *commissioner of such county, as defined in K.S.A. 43-157, and*
43 *amendments thereto, to be used solely for the purposes of preparation and*

1 *revision of jury lists pursuant to K.S.A. 43-162, and amendments thereto.*

2 (d) Any person receiving information under the provisions of
3 subsection (c) shall be subject to the confidentiality provisions of
4 subsection (b) and to the penalty provisions of subsection (e).

5 (e) Any violation of subsection (b) or (c) is a class A nonperson
6 misdemeanor and, if the offender is an officer or employee of the state,
7 such officer or employee shall be dismissed from office.

8 (f) Nothing in this section shall be construed to allow disclosure of
9 the amount of income or any particulars set forth or disclosed in any
10 report, return, federal return or federal return information, where such
11 disclosure is prohibited by the federal internal revenue code as in effect on
12 September 1, 1996, and amendments thereto, related federal internal
13 revenue rules or regulations, or other federal law.

14 Sec. ~~3~~ **5**. K.S.A. **43-156 and** 43-162, and K.S.A. 2011 Supp. **43-158**,
15 79-3234 and 79-3234b are hereby repealed.

16 Sec. ~~4~~ **6**. This act shall take effect and be in force from and after its
17 publication in the statute book.