

HOUSE BILL No. 2484

By Committee on Federal and State Affairs

1-20

1 AN ACT concerning charitable gaming; relating to disclosure of licensee
2 information; amending K.S.A. 2015 Supp. 75-5133 and repealing the
3 existing section.
4

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

6 Section 1. K.S.A. 2015 Supp. 75-5133 is hereby amended to read as
7 follows: 75-5133.(a) Except as otherwise more specifically provided by
8 law, all information received by the secretary of revenue, the director of
9 taxation or the director of alcoholic beverage control from returns, reports,
10 license applications or registration documents made or filed under the
11 provisions of any law imposing any sales, use or other excise tax
12 administered by the secretary of revenue, the director of taxation, or the
13 director of alcoholic beverage control, or from any investigation conducted
14 under such provisions, shall be confidential, and it shall be unlawful for
15 any officer or employee of the department of revenue to divulge any such
16 information except in accordance with other provisions of law respecting
17 the enforcement and collection of such tax, in accordance with proper
18 judicial order or as provided in K.S.A. 74-2424, and amendments thereto.

19 (b) The secretary of revenue or the secretary's designee may:

20 (1) Publish statistics, so classified as to prevent identification of
21 particular reports or returns and the items thereof;

22 (2) allow the inspection of returns by the attorney general or the
23 attorney general's designee;

24 (3) provide the post auditor access to all such excise tax reports or
25 returns in accordance with and subject to the provisions of K.S.A. 46-
26 1106(g), and amendments thereto;

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

31 (5) provide information from returns and reports filed under article 42
32 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto,
33 to county appraisers as is necessary to ensure proper valuations of
34 property. Information from such returns and reports may also be
35 exchanged with any other state agency administering and collecting
36 conservation or other taxes and fees imposed on or measured by mineral

1 production;

2 (6) provide, upon request by a city or county clerk or treasurer or
3 finance officer of any city or county receiving distributions from a local
4 excise tax, monthly reports identifying each retailer doing business in such
5 city or county or making taxable sales sourced to such city or county,
6 setting forth the tax liability and the amount of such tax remitted by each
7 retailer during the preceding month, and identifying each business location
8 maintained by the retailer and such retailer's sales or use tax registration or
9 account number;

10 (7) provide information from returns and applications for registration
11 filed pursuant to K.S.A. 12-187, and amendments thereto, and K.S.A. 79-
12 3601, and amendments thereto, to a city or county treasurer or clerk or
13 finance officer to explain the basis of statistics contained in reports
14 provided by subsection (b)(6);

15 (8) disclose the following oil and gas production statistics received by
16 the department of revenue in accordance with K.S.A. 79-4216 et seq., and
17 amendments thereto: Volumes of production by well name, well number,
18 operator's name and identification number assigned by the state
19 corporation commission, lease name, leasehold property description,
20 county of production or zone of production, name of purchaser and
21 purchaser's tax identification number assigned by the department of
22 revenue, name of transporter, field code number or lease code, tax period,
23 exempt production volumes by well name or lease, or any combination of
24 this information;

25 (9) release or publish liquor brand registration information provided
26 by suppliers, farm wineries, microdistilleries and microbreweries in
27 accordance with the liquor control act. The information to be released is
28 limited to: Item number, universal numeric code, type status, product
29 description, alcohol percentage, selling units, unit size, unit of
30 measurement, supplier number, supplier name, distributor number and
31 distributor name;

32 (10) release or publish liquor license information provided by liquor
33 licensees, distributors, suppliers, farm wineries, microdistilleries and
34 microbreweries in accordance with the liquor control act. The information
35 to be released is limited to: County name, owner, business name, address,
36 license type, license number, license expiration date and the process agent
37 contact information;

38 (11) release or publish cigarette and tobacco license information
39 obtained from cigarette and tobacco licensees in accordance with the
40 Kansas cigarette and tobacco products act. The information to be released
41 is limited to: County name, owner, business name, address, license type
42 and license number;

43 (12) provide environmental surcharge or solvent fee, or both,

1 information from returns and applications for registration filed pursuant to
2 K.S.A. 65-34,150 and 65-34,151, and amendments thereto, to the secretary
3 of health and environment or the secretary's designee for the sole purpose
4 of ensuring that retailers collect the environmental surcharge tax or solvent
5 fee, or both;

6 (13) provide water protection fee information from returns and
7 applications for registration filed pursuant to K.S.A. 82a-954, and
8 amendments thereto, to the secretary of the state board of agriculture or the
9 secretary's designee and the secretary of the Kansas water office or the
10 secretary's designee for the sole purpose of verifying revenues deposited to
11 the state water plan fund;

12 (14) provide to the secretary of commerce copies of applications for
13 project exemption certificates sought by any taxpayer under the enterprise
14 zone sales tax exemption pursuant to K.S.A. 79-3606(cc), and
15 amendments thereto;

16 (15) disclose information received pursuant to the Kansas cigarette
17 and tobacco act and subject to the confidentiality provisions of this act to
18 any criminal justice agency, as defined in K.S.A. 22-4701(c), and
19 amendments thereto, or to any law enforcement officer, as defined in
20 K.S.A. 2015 Supp. 21-5111, and amendments thereto, on behalf of a
21 criminal justice agency, when requested in writing in conjunction with a
22 pending investigation;

23 (16) provide to retailers tax exemption information for the sole
24 purpose of verifying the authenticity of tax exemption numbers issued by
25 the department;

26 (17) provide information concerning remittance by sellers, as defined
27 in K.S.A. 2015 Supp. 12-5363, and amendments thereto, of prepaid
28 wireless 911 fees from returns to the local collection point administrator,
29 as defined in K.S.A. 2015 Supp. 12-5363, and amendments thereto, for
30 purposes of verifying seller compliance with collection and remittance of
31 such fees;

32 (18) release or publish charitable gaming information obtained in
33 ~~bingo~~ *charitable gaming* licensee and registration applications and
34 renewals in accordance with the ~~bingo~~ *act*, ~~K.S.A. 79-4701~~ *Kansas*
35 *charitable gaming act*, *K.S.A. 2015 Supp. 75-5171 et seq.*, and
36 amendments thereto. The information to be released is limited to: The
37 name, address, phone number, license registration number and email
38 address of the organization, distributor or of premises; and

39 (19) provide to the attorney general confidential information for
40 purposes of determining compliance with or enforcing K.S.A. 50-6a01 et
41 seq., and amendments thereto, the master settlement agreement referred to
42 therein and all agreements regarding disputes under the master settlement
43 agreement. The secretary and the attorney general may share the

1 information specified under this subsection with any of the following:

2 (A) Federal, state or local agencies for the purposes of enforcement
3 of corresponding laws of other states; and

4 (B) a court, arbitrator, data clearinghouse or similar entity for the
5 purpose of assessing compliance with or making calculations required by
6 the master settlement agreement or agreements regarding disputes under
7 the master settlement agreement, and with counsel for the parties or expert
8 witnesses in any such proceeding, if the information otherwise remains
9 confidential.

10 (c) Any person receiving any information under the provisions of
11 subsection (b) shall be subject to the confidentiality provisions of
12 subsection (a) and to the penalty provisions of subsection (d).

13 (d) Any violation of this section shall be a class A, nonperson
14 misdemeanor, and if the offender is an officer or employee of this state,
15 such officer or employee shall be dismissed from office. Reports of
16 violations of this paragraph shall be investigated by the attorney general.
17 The district attorney or county attorney and the attorney general shall have
18 authority to prosecute any violation of this section if the offender is a city
19 or county clerk or treasurer or finance officer of a city or county.

20 Sec. 2. K.S.A. 2015 Supp. 75-5133 is hereby repealed.

21 Sec. 3. This act shall take effect and be in force from and after its
22 publication in the statute book.