

1 AN ACT relating to tax return data and declaring an emergency.

2 *Be it enacted by the General Assembly of the Commonwealth of Kentucky:*

3 ➔SECTION 1. A NEW SECTION OF KRS CHAPTER 42 IS CREATED TO  
4 READ AS FOLLOWS:

5 *(1) The Finance and Administration Cabinet, the Commonwealth Office of*  
6 *Technology, and the Department of Revenue shall cooperatively provide to the*  
7 *Legislative Research Commission's Interim Joint Committee on Appropriations*  
8 *and Revenue, on a monthly basis, all tax return data or any other information*  
9 *required to make sound tax policy decisions by the General Assembly as it relates*  
10 *to businesses operating and citizens living in the Commonwealth.*

11 *(2) A working group containing employees from the Legislative Research*  
12 *Commission, the Commonwealth Office of Technology, and the Department of*  
13 *Revenue is hereby created to accomplish an efficient and effective delivery of the*  
14 *tax return data required in subsection (1) of this section in a format which is*  
15 *easily accessible, adaptable, and useable by the staff of the Interim Joint*  
16 *Committee on Appropriations and Revenue.*

17 *(3) (a) Prior to June 1, 2022, the executive director of the Commonwealth Office of*  
18 *Technology and the commissioner of the Department of Revenue shall*  
19 *submit the names and contact information of staff from the respective state*  
20 *agencies to the Interim Joint Committee on Appropriations and Revenue.*

21 *(b) The first meeting of the working group shall occur no later than June 30,*  
22 *2022, with monthly meetings to be held thereafter until the delivery*  
23 *timeline, format, and methodology for each type of tax return data has been*  
24 *determined and the first submission of each type of tax return data has been*  
25 *received.*

26 *(4) (a) Any tax return data transmitted to the staff of the Interim Joint Committee*  
27 *on Appropriations and Revenue shall retain its confidential nature under*

1           Section 3 of this Act.

2           **(b) Any release of data by the staff of the Interim Joint Committee on**  
 3           **Appropriations and Revenue shall be in a manner that any specific taxpayer**  
 4           **shall not be identifiable.**

5           **(c) The provisions and related penalties under Section 3 of this Act shall apply**  
 6           **to the staff of the Interim Joint Committee of Appropriations and Revenue.**

7           **(5) (a) Failure by the Finance and Administration Cabinet, the Commonwealth**  
 8           **Office of Technology, or the Department of Revenue to comply with this**  
 9           **section may result in a reduction of up to fifty percent (50%) of the**  
 10           **appropriation for each budget unit during the next regular session of the**  
 11           **General Assembly.**

12           **(b) All reductions under paragraph (a) of this subsection shall lapse to the**  
 13           **general fund surplus fund account created in KRS 48.700.**

14           ➔Section 2. KRS 131.081 is amended to read as follows:

15           The following rules, principles, or requirements shall apply in the administration of all  
 16           taxes subject to the jurisdiction of the department:

17           (1) The department shall develop and implement a Kentucky tax education and  
 18           information program directed at new taxpayers, taxpayer and industry groups, and  
 19           department employees to enhance the understanding of and compliance with  
 20           Kentucky tax laws, including the application of new tax legislation to taxpayer  
 21           activities and areas of recurrent taxpayer noncompliance or inconsistency of  
 22           administration;

23           (2) The department shall publish brief statements in simple and nontechnical language  
 24           which explain procedures, remedies, and the rights and obligations of taxpayers and  
 25           the department. These statements shall be provided to taxpayers with the initial  
 26           notice of audit; each original notice of tax due; each denial or reduction of a refund  
 27           or credit claimed by a taxpayer; each denial, cancellation, or revocation of any

- 1 license, permit, or other required authorization applied for or held by a taxpayer;  
2 and, if practical and appropriate, in informational publications by the department  
3 distributed to the public;
- 4 (3) Taxpayers shall have the right to be assisted or represented by an attorney,  
5 accountant, or other person in any conference, hearing, or other matter before the  
6 department. The taxpayer shall be informed of this right prior to conduct of any  
7 conference or hearing;
- 8 (4) The department shall perform audits and conduct conferences and hearings only at  
9 reasonable times and places;
- 10 (5) Taxpayers shall have the right to make audio recordings of any conference with or  
11 hearing by the department. The department may make similar audio recordings if  
12 prior written notice is given to the taxpayer or if the taxpayer records the conference  
13 or hearing. The taxpayer shall be entitled to a copy of this department recording or a  
14 transcript as provided in KRS 61.874;
- 15 (6) If any taxpayer's failure to submit a timely return or payment to the department is  
16 due to the taxpayer's reasonable reliance on written advice from the department, the  
17 taxpayer shall be relieved of any penalty or interest with respect thereto, provided  
18 the taxpayer requested the advice in writing from the department and the specific  
19 facts and circumstances of the activity or transaction were fully described in the  
20 taxpayer's request, the department did not subsequently rescind or modify the advice  
21 in writing, and there were no subsequent changes in applicable laws or regulations  
22 or a final decision of a court which rendered the department's earlier written advice  
23 no longer valid;
- 24 (7) Taxpayers shall have the right to receive a copy of any audit of the department by  
25 the Auditor of Public Accounts relating to the department's compliance with the  
26 provisions of KRS 131.041 to 131.081;
- 27 (8) (a) The department shall include with each notice of tax due a clear and concise

- 1 description of the basis and amount of any tax, penalty, and interest assessed  
2 against the taxpayer and the agent's written narrative setting forth the grounds  
3 upon which the assessment is made.
- 4 (b) Copies of the agent's audit workpapers shall be:
- 5 1. Included with the notice of tax due; or
  - 6 2. Delivered electronically to the taxpayer.
- 7 (c) Taxpayers shall be similarly notified regarding the denial or reduction of any  
8 refund or credit claim filed by a taxpayer;
- 9 (9) (a) Taxpayers shall have the right to an installment payment agreement for the  
10 payment of delinquent taxes, penalties, and interest owed, provided the  
11 taxpayer requests the agreement in writing clearly demonstrating:
- 12 1. His or her inability to pay in full; and
  - 13 2. That the agreement will facilitate collection by the department of the  
14 amounts owed.
- 15 (b) The department may modify or terminate an installment payment agreement  
16 and may pursue statutory remedies against the taxpayer if it determines that:
- 17 1. The taxpayer has not complied with the terms of the agreement,  
18 including minimum payment requirements established by the agreement;
  - 19 2. The taxpayers' financial condition has sufficiently changed;
  - 20 3. The taxpayer fails to provide any requested financial condition update  
21 information;
  - 22 4. The taxpayer gave false or misleading information in securing the  
23 agreement; or
  - 24 5. The taxpayer fails to timely report and pay any other tax due the  
25 Commonwealth.
- 26 (c) The department shall give written notice to the taxpayer at least thirty (30)  
27 days prior to modifying or terminating an installment payment agreement

1           unless the department has reason to believe that collection of the amounts  
2           owed will be jeopardized in whole or in part by delay;

3 (10) The department shall not knowingly authorize, require, or conduct any investigation  
4           or surveillance of any person for nontax administration related purposes, except  
5           internal security related investigations involving department personnel;

6 (11) In addition to the circumstances under which an extension of time for filing reports  
7           or returns may be granted pursuant to KRS 131.170, taxpayers shall be entitled to  
8           the same extension of the due date of any comparable Kentucky tax report or return  
9           for which the taxpayer has secured a written extension from the Internal Revenue  
10          Service provided the taxpayer notifies the department in writing and provides a  
11          copy of the extension at the time and in the manner which the department may  
12          require;

13 (12) The department shall bear the cost or, if paid by the taxpayer, reimburse the  
14          taxpayer for recording or bank charges as the direct result of any erroneous lien or  
15          levy by the department, provided the erroneous lien or levy was caused by  
16          department error and, prior to issuance of the erroneous lien or levy, the taxpayer  
17          timely responded to all contacts by the department and provided information or  
18          documentation sufficient to establish his or her position. When the department  
19          releases any erroneous lien or levy, notice of the fact shall be mailed to the taxpayer  
20          and, if requested by the taxpayer, a copy of the release, together with an  
21          explanation, shall be mailed to the major credit reporting companies located in the  
22          county where it was filed;

23 (13) (a) The department shall not evaluate individual officers or employees on the  
24          basis of taxes assessed or collected or impose or suggest tax assessment or  
25          collection quotas or goals.

26 (b) No arrangement or contract shall be entered into for the service to:

27          1. Examine a taxpayer's books and records;

- 1           2.    Collect a tax from a taxpayer; or
- 2           3.    Provide legal representation of the department;
- 3           if any part of the compensation or other benefits paid or payable for the
- 4           service is contingent upon or otherwise related to the amount of tax, interest,
- 5           fee, or penalty assessed against or collected from the taxpayer. Any such
- 6           arrangement or contract shall be void and unenforceable;

7 (14) Taxpayers shall have the right to bring an action for damages against the  
8 Commonwealth to the Board of Tax Appeals for actual and direct monetary  
9 damages sustained by the taxpayer as a result of willful, reckless, or intentional  
10 disregard by department employees of the rights of taxpayers as set out in KRS  
11 131.041 to 131.081 or in the tax laws administered by the department. In the  
12 awarding of damages pursuant to this subsection, the board shall take into  
13 consideration the negligence or omissions, if any, on the part of the taxpayer which  
14 contributed to the damages. If any proceeding brought by a taxpayer is ruled  
15 frivolous by the Board of Tax Appeals, the department shall be reimbursed by the  
16 taxpayer for its costs in defending the action. Any claims brought pursuant to this  
17 subsection shall be in accordance with KRS 49.040 to 49.180; and

18 (15) Taxpayers shall have the right to privacy with regard to the information provided on  
19 their Kentucky tax returns and reports, including any attached information or  
20 documents. Except as provided in KRS 131.190 and Section 1 of this Act, no  
21 information pertaining to the returns, reports, or the affairs of a person's business  
22 shall be divulged by the department to any person or be intentionally and without  
23 authorization inspected by any present or former commissioner or employee of the  
24 department, member of a county board of assessment appeals, property valuation  
25 administrator or employee, or any other person.

26 ➔Section 3. KRS 131.190 is amended to read as follows:

27 (1) No present or former commissioner or employee of the department, present or

1 former member of a county board of assessment appeals, present or former property  
2 valuation administrator or employee, present or former secretary or employee of the  
3 Finance and Administration Cabinet, former secretary or employee of the Revenue  
4 Cabinet, or any other person, including staff of the Interim Joint Committee on  
5 Appropriations and Revenue, shall intentionally and without authorization inspect  
6 or divulge any information acquired by him or her of the affairs of any person, or  
7 information regarding the tax schedules, returns, or reports required to be filed with  
8 the department or other proper officer, or any information produced by a hearing or  
9 investigation, insofar as the information may have to do with the affairs of the  
10 person's business.

- 11 (2) The prohibition established by subsection (1) of this section shall not extend to:
- 12 (a) Information required in prosecutions for making false reports or returns of  
13 property for taxation, or any other infraction of the tax laws;
  - 14 (b) Any matter properly entered upon any assessment record, or in any way made  
15 a matter of public record;
  - 16 (c) Furnishing any taxpayer or his or her properly authorized agent with  
17 information respecting his or her own return;
  - 18 (d) Testimony provided by the commissioner or any employee of the department  
19 in any court, or the introduction as evidence of returns or reports filed with the  
20 department, in an action for violation of state or federal tax laws or in any  
21 action challenging state or federal tax laws;
  - 22 (e) Providing an owner of unmined coal, oil or gas reserves, and other mineral or  
23 energy resources assessed under KRS 132.820, or owners of surface land  
24 under which the unmined minerals lie, factual information about the owner's  
25 property derived from third-party returns filed for that owner's property, under  
26 the provisions of KRS 132.820, that is used to determine the owner's  
27 assessment. This information shall be provided to the owner on a confidential

- 1 basis, and the owner shall be subject to the penalties provided in KRS  
2 131.990(2). The third-party filer shall be given prior notice of any disclosure  
3 of information to the owner that was provided by the third-party filer;
- 4 (f) Providing to a third-party purchaser pursuant to an order entered in a  
5 foreclosure action filed in a court of competent jurisdiction, factual  
6 information related to the owner or lessee of coal, oil, gas reserves, or any  
7 other mineral resources assessed under KRS 132.820. The department may  
8 promulgate an administrative regulation establishing a fee schedule for the  
9 provision of the information described in this paragraph. Any fee imposed  
10 shall not exceed the greater of the actual cost of providing the information or  
11 ten dollars (\$10);
- 12 (g) Providing information to a licensing agency, the Transportation Cabinet, or  
13 the Kentucky Supreme Court under KRS 131.1817;
- 14 (h) Statistics of gasoline and special fuels gallonage reported to the department  
15 under KRS 138.210 to 138.448;
- 16 (i) Providing any utility gross receipts license tax return information that is  
17 necessary to administer the provisions of KRS 160.613 to 160.617 to  
18 applicable school districts on a confidential basis;
- 19 (j) Providing documents, data, or other information to a third party pursuant to an  
20 order issued by a court of competent jurisdiction; or
- 21 (k) Providing **return data under Section 1 of this Act or other** information to the  
22 Legislative Research Commission under **this paragraph**:
- 23 1. KRS 139.519 for purposes of the sales and use tax refund on building  
24 materials used for disaster recovery;
  - 25 2. KRS 141.436 for purposes of the energy efficiency products credits;
  - 26 3. KRS 141.437 for purposes of the ENERGY STAR home and the  
27 ENERGY STAR manufactured home credits;



- 1           4.    KRS 141.383 for purposes of the film industry incentives;
- 2           5.    KRS 154.26-095 for purposes of the Kentucky industrial revitalization
- 3                 tax credits and the job assessment fees;
- 4           6.    KRS 141.068 for purposes of the Kentucky investment fund;
- 5           7.    KRS 141.396 for purposes of the angel investor tax credit;
- 6           8.    KRS 141.389 for purposes of the distilled spirits credit;
- 7           9.    KRS 141.408 for purposes of the inventory credit;
- 8           10.   KRS 141.390 for purposes of the recycling and composting credit;
- 9           11.   KRS 141.3841 for purposes of the selling farmer tax credit;
- 10          12.   KRS 141.4231 for purposes of the renewable chemical production tax
- 11                 credit;
- 12          13.   KRS 141.524 for purposes of the Education Opportunity Account
- 13                 Program tax credit;
- 14          14.   KRS 141.398 for purposes of the development area tax credit; and
- 15          15.   KRS 139.516 for the purposes of the sales and use tax exemption on the
- 16                 commercial mining of cryptocurrency.

17   (3)   The commissioner shall make available any information for official use only and on  
18         a confidential basis to the proper officer, agency, board or commission of this state,  
19         any Kentucky county, any Kentucky city, any other state, or the federal government,  
20         under reciprocal agreements whereby the department shall receive similar or useful  
21         information in return.

22   (4)   Access to and inspection of information received from the Internal Revenue Service  
23         is for department use only, and is restricted to tax administration purposes.  
24         Information received from the Internal Revenue Service shall not be made available  
25         to any other agency of state government, or any county, city, or other state, and shall  
26         not be inspected intentionally and without authorization by any present secretary or  
27         employee of the Finance and Administration Cabinet, commissioner or employee of

1 the department, or any other person.

2 (5) Statistics of crude oil as reported to the department under the crude oil excise tax  
3 requirements of KRS Chapter 137 and statistics of natural gas production as  
4 reported to the department under the natural resources severance tax requirements  
5 of KRS Chapter 143A may be made public by the department by release to the  
6 Energy and Environment Cabinet, Department for Natural Resources.

7 (6) Notwithstanding any provision of law to the contrary, beginning with mine-map  
8 submissions for the 1989 tax year, the department may make public or divulge only  
9 those portions of mine maps submitted by taxpayers to the department pursuant to  
10 KRS Chapter 132 for ad valorem tax purposes that depict the boundaries of mined-  
11 out parcel areas. These electronic maps shall not be relied upon to determine actual  
12 boundaries of mined-out parcel areas. Property boundaries contained in mine maps  
13 required under KRS Chapters 350 and 352 shall not be construed to constitute land  
14 surveying or boundary surveys as defined by KRS 322.010 and any administrative  
15 regulations promulgated thereto.

16 ➔Section 4. KRS 136.392 is amended to read as follows:

17 (1) (a) Every domestic, foreign, or alien insurer, other than life and health insurers,  
18 which is either subject to or exempted from Kentucky premium taxes as levied  
19 pursuant to the provisions of either KRS 136.340, 136.350, 136.370, or  
20 136.390, shall charge and collect a surcharge of one dollar and eighty cents  
21 (\$1.80) upon each one hundred dollars (\$100) of premium, assessments, or  
22 other charges, except for those municipal premium taxes, made by it for  
23 insurance coverage provided to its policyholders, on risk located in this state,  
24 whether the charges are designated as premiums, assessments, or otherwise.  
25 The premium surcharge shall be collected by the insurer from its  
26 policyholders at the same time and in the same manner that its premium or  
27 other charge for the insurance coverage is collected. The premium surcharge

1 shall be disclosed to policyholders pursuant to administrative regulations  
2 promulgated by the commissioner of insurance. However, no insurer or its  
3 agent shall be entitled to any portion of any premium surcharge as a fee or  
4 commission for its collection. On or before the twentieth day of each month,  
5 each insurer shall report and remit to the Department of Revenue, on forms as  
6 it may require, all premium surcharge moneys collected by it during its  
7 preceding monthly accounting period less any moneys returned to  
8 policyholders as applicable to the unearned portion of the premium on policies  
9 terminated by either the insured or the insurer. Insurers with an annual liability  
10 of less than one thousand dollars (\$1,000) for each of the previous two (2)  
11 calendar years may report and remit to the Department of Revenue all  
12 premium surcharge moneys collected on a calendar year basis on or before the  
13 twentieth day of January of the following calendar year. The funds derived  
14 from the premium surcharge shall be deposited in the State Treasury, and shall  
15 constitute a fund allocated for the uses and purposes of the Firefighters  
16 Foundation Program fund, KRS 95A.220 and 95A.262, and the Law  
17 Enforcement Foundation Program fund, KRS 15.430.

18 (b) Effective July 1, 2019, the surcharge rate in paragraph (a) of this subsection  
19 shall only be adjusted by an Act of the General Assembly, and the adjusted  
20 rate shall be applied beginning ninety (90) days after the effective date of the  
21 Act.

22 (2) Within five (5) days after the end of each month, all insurance premium surcharge  
23 proceeds deposited in the State Treasury as set forth in this section shall be paid by  
24 the State Treasurer into the Firefighters Foundation Program fund trust and agency  
25 account and the Law Enforcement Foundation Program fund trust and agency  
26 account. The amount paid into each account shall be proportionate to each fund's  
27 respective share of the total deposits, pursuant to KRS 42.190. Moneys deposited to

1 the Law Enforcement Foundation Program fund trust and agency account shall not  
2 be disbursed, expended, encumbered, or transferred by any state official for uses  
3 and purposes other than those prescribed by KRS 15.410 to 15.500, except that  
4 beginning with fiscal year 1994-95, through June 30, 1999, moneys remaining in  
5 the account at the end of the fiscal year in excess of three million dollars  
6 (\$3,000,000) shall lapse. On and after July 1, 1999, moneys in this account shall not  
7 lapse. Money deposited to the Firefighters Foundation Program fund trust and  
8 agency account shall not be disbursed, expended, encumbered, or transferred by any  
9 state official for uses and purposes other than those prescribed by KRS 95A.200 to  
10 95A.300, except that beginning with fiscal year 1994-95, through June 30, 1999,  
11 moneys remaining in the account at the end of the fiscal year in excess of three  
12 million dollars (\$3,000,000) shall lapse, but moneys in the revolving loan fund  
13 established in KRS 95A.262 shall not lapse. On and after July 1, 1999, moneys in  
14 this account shall not lapse.

15 (3) Insurance premium surcharge funds collected from the policyholders of any  
16 domestic mutual company, cooperative, or assessment fire insurance company shall  
17 be deposited in the State Treasury, and shall be paid monthly by the State Treasurer  
18 into the Firefighters Foundation Program fund trust and agency account as provided  
19 in KRS 95A.220 to 95A.262. However, insurance premium surcharge funds  
20 collected from policyholders of any mutual company, cooperative, or assessment  
21 fire insurance company which transfers its corporate domicile to this state from  
22 another state after July 15, 1994, shall continue to be paid into the Firefighters  
23 Foundation Program fund and the Law Enforcement Foundation Program fund as  
24 prescribed.

25 (4) No later than July 1 of each year, the Department of Insurance shall provide the  
26 Department of Revenue with a list of all Kentucky-licensed property and casualty  
27 insurers and the amount of premium volume collected by the insurer for the

1 preceding calendar year as set forth on the annual statement of the insurer. No later  
2 than September 1 of each year, the Department of Revenue shall calculate an  
3 estimate of the premium surcharge due from each insurer subject to the insurance  
4 premium surcharge imposed pursuant to this section, based upon the surcharge rate  
5 imposed pursuant to this section and the amount of the premium volume for each  
6 insurer as reported by the Department of Insurance. The Department of Revenue  
7 shall compare the results of this estimate with the premium surcharge paid by each  
8 insurer during the preceding year and shall provide the Legislative Research  
9 Commission, the Kentucky Fire Commission, the Kentucky Law Enforcement  
10 Council, and the Department of Insurance with a report detailing its findings on a  
11 cumulative basis. In accordance with KRS 131.190, the Department of Revenue  
12 shall not identify or divulge the confidential tax information of any individual  
13 insurer in this report, except as provided by Section 1 of this Act.

14 (5) The insurance premiums surcharge provided in this section shall not apply to  
15 premiums collected from the following:

- 16 (a) The federal government;
- 17 (b) Resident educational and charitable institutions qualifying under Section  
18 501(c)(3) of the Internal Revenue Code;
- 19 (c) Resident nonprofit religious institutions for real, tangible, and intangible  
20 property coverage only;
- 21 (d) State government for coverage of real property; or
- 22 (e) Local governments for coverage of real property.

23 (6) Pursuant to the Non-Admitted and Reinsurance Reform Act of 2010, Title V,  
24 Subtitle B, of the Dodd-Frank Wall Street Reform and Consumer Protection Act,  
25 Pub. L. No. 111-203, the insurance premium surcharge on non-admitted insurance  
26 for multistate risks shall be exempt from the provisions of this section but shall be  
27 subject to the provisions of KRS 304.10-180.

1           ➔Section 5. KRS 139.789 is amended to read as follows:

2     The department shall not enter into the SSUTA agreement unless the SSUTA agreement  
3     requires each state to abide by the following requirements:

4     (1)   The SSUTA agreement shall set restrictions to achieve more uniform state rates  
5           through the following:

6           (a)   Limiting the number of state rates;

7           (b)   Limiting the application of maximums on the amount of state tax that is due  
8                 on a transaction; and

9           (c)   Limiting the application of thresholds on the application of state tax.

10    (2)   The SSUTA agreement shall establish uniform standards for the following:

11           (a)   The sourcing of transactions to taxing jurisdictions;

12           (b)   The administration of exempt sales;

13           (c)   The allowances a seller can take for bad debts; and

14           (d)   Sales and use tax returns and remittances.

15    (3)   The SSUTA agreement shall require states to develop and adopt uniform definitions  
16           of sales and use tax terms. The definitions shall enable a state to preserve its ability  
17           to make policy choices not inconsistent with the uniform definitions.

18    (4)   The SSUTA agreement shall provide a central, electronic registration system that  
19           allows a seller to register to collect and remit sales and use taxes for all signatory  
20           states.

21    (5)   The SSUTA agreement shall provide that registration with the central registration  
22           system and the collection of sales and use taxes in the signatory state will not be  
23           used as a factor in determining whether the seller has nexus with a state for any tax.

24    (6)   The SSUTA agreement shall provide for a reduction of the burdens of complying  
25           with local sales and use taxes through the following:

26           (a)   Restricting variances between the state and local tax bases;

27           (b)   Requiring states to administer any sales and use taxes levied by local

1 jurisdictions within the state so that sellers collecting and remitting these taxes  
2 will not have to register or file returns with, remit funds to, or be subject to  
3 independent audits from local taxing jurisdictions;

4 (c) Restricting the frequency of changes in the local sales and use tax rates and  
5 setting effective dates for the application of local jurisdictional boundary  
6 changes to local sales and use taxes; and

7 (d) Providing notice of changes in local sales and use tax rates and of changes in  
8 the boundaries of local taxing jurisdictions.

9 (7) The SSUTA agreement shall outline any monetary allowances that are to be  
10 provided by the states to sellers or certified service providers.

11 (8) The SSUTA agreement shall require each state to certify compliance with the terms  
12 of the agreement prior to joining and to maintain compliance under the laws of the  
13 member state, with all provisions of the SSUTA agreement while a member.

14 (9) The SSUTA agreement shall require each state to adopt a uniform policy for  
15 certified service providers that protects the privacy of consumers and maintains the  
16 confidentiality of tax information, ***except as provided by Section 1 of this Act.***

17 (10) The SSUTA agreement shall provide for the appointment of an advisory council of  
18 private sector representatives and an advisory council of non-member state  
19 representatives to consult with in the administration of the SSUTA agreement.

20 ➔Section 6. Whereas it is imperative for the General Assembly to have  
21 immediate access to current tax return data, an emergency is declared to exist, and this  
22 Act takes effect upon its passage and approval by the Governor or upon its otherwise  
23 becoming a law.