

NORTH CAROLINA GENERAL ASSEMBLY
1971 SESSION

CHAPTER 231
HOUSE BILL 284

AN ACT TO AMEND CHAPTER 75 OF THE GENERAL STATUTES TO PROVIDE THAT THE UNAUTHORIZED DISCLOSURE OF TAX INFORMATION OR THE CONTENTS OF ANY TAX RETURN OR FORM BY ANY PERSON, FIRM OR CORPORATION PREPARING SUCH RETURN OR FORM SHALL CONSTITUTE A MISDEMEANOR.

The General Assembly of North Carolina do enact:

Section 1. Chapter 75 of the General Statutes is hereby amended by adding a new section immediately following Section 75-27, which new section shall be designated § 75-28 and shall read as follows:

"§ 75-28. **Unauthorized disclosure of tax information; violation a misdemeanor.** — Except in accordance with proper judicial order, or as otherwise provided by law, it shall be unlawful for any person, firm or corporation employed or engaged to prepare, or who or which prepares or undertakes to prepare, for any other person or taxpayer any tax form, report or return, to disclose, divulge or make known in any manner or use for any purpose or in any manner other than in the preparation of such form, report or return, without the express consent of the taxpayer or person for whom the form or return is prepared, the name or address of the taxpayer or such other person, the amount of income, income tax or other taxes, or any other information shown on or included in such form, report or return, or any information which may be or may have been furnished by the taxpayer or such other person to the preparer of such form, report or return or to the person, firm or corporation so employed or engaged.

Nothing in this section shall be construed to amend or modify the authority specified in Section 105-276(6) or any statute enacted in substitution therefor.

Nothing in this section shall be construed to prohibit the inspection of such forms, reports or returns required under subchapter I of Chapter 105 of the General Statutes in accordance with the authority provided in G.S. 105-259, or the examination of any person, books, papers, records or other data in accordance with the authority provided in G.S. 105-258.

Any person, firm or corporation, or any officer, agent, clerk, employee, or former officer or employee, of any firm or corporation engaged or formerly engaged in the preparation of tax forms, reports or returns for others, whether acting for himself or as agent for such corporation, who or which shall violate the provisions of this section shall be guilty of a misdemeanor and shall be fined or imprisoned in the discretion of the court."

Sec. 2. This act shall become effective upon its ratification.

In the General Assembly read three times and ratified, this the 23rd day of April, 1971.