SENATE TAXATION
EXHIBIT NO. 2
DATE 2-13-07
BILL NO. SB-76

Senate Bill 76
Bill Options

Current Law vs. SB 76 Options	Individual Income Tax	Corporate Income Tax
1. Current Law	Access* to all return information, unaltered, except: No taxpayer ID info	Access to all return information, unaltered - Includes taxpayer ID info
2. SB 76 as introduced (RTIC/LFC sponsored)	Provide access to taxpayer ID info	Clarify language regarding access (include in all options)
3. Exec. Stated Position	No access to taxpayer ID info, Provide state taxpayer ID #	Remove authority for access to non-publicly traded corporation taxpayer ID info
4. Exec Alternative	Limited access to taxpayer ID info, provide upon certification of need	Remove access to non-publicly held corporation taxpayer ID info, provide limited access upon certification of need

* "Access" refers to access for Legislature (LFD) and OPBB to information for revenue estimating and tax policy analysis responsibilities

Other Issues for Consideration:

1. Ensure confidentiality clause for any information Legislature needs (federal requirement)
2. Authorize redisclosure for info exchange between OBPP/LFD
3. Parallel statute for OBPP in all amendments?
4. Amendment to address MTA concerns regarding confidentiality vs. public record, non-selective access