

In item (3)(ii) of this section, the defined term "sales and use tax" is substituted for the former references to a "retail sales tax" and a "use tax". See revisor's note to § 1-101(r) of this article.

Defined terms: "Admissions and amusement tax" § 1-101
 "Internal Revenue Code" § 1-101
 "Sales and use tax" § 1-101

13-202. DISCLOSURE BY CURRENT AND FORMER GOVERNMENT PERSONNEL PROHIBITED.

EXCEPT AS OTHERWISE PROVIDED IN THIS SUBTITLE, AN OFFICER, EMPLOYEE, FORMER OFFICER, OR FORMER EMPLOYEE OF THE STATE OR OF A POLITICAL SUBDIVISION OF THE STATE MAY NOT DISCLOSE, IN ANY MANNER, ANY TAX INFORMATION.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 476(b)(1).

The former reference to exceptions in "§§ 300(b), (c), and (e), 365(f), 366, 399, 404(e) and (f)(1), and 415 of this article [former Art. 81], and Article 62A, § 4A(b) of the Code" is deleted as unnecessary in light of this revision. See the General Revisor's Note to this subtitle.

This section prohibits disclosure of "tax information", as that term is defined in § 13-201 of this subtitle. See the revisor's note to that section. The Tax - General Article Review Committee notes, however, that, except with respect to information in an admissions and amusement tax return or a sales and use tax return, not all information contained in a return is "tax information". Therefore, information outside the scope of the definition may be disclosed.

Defined term: "Tax information" § 13-201

13-203. EXCEPTIONS TO NONDISCLOSURE -- IN GENERAL.

(A) RECIPROCITY BETWEEN JURISDICTIONS.

(1) IN THIS SUBSECTION, "TAXING OFFICIAL" MEANS:

(I) A UNIT OR OFFICIAL OF ANOTHER STATE WHOM THE LAWS OF THAT STATE CHARGE WITH THE IMPOSITION, ASSESSMENT, OR COLLECTION OF STATE TAXES;

(II) AN EMPLOYEE OF THE UNITED STATES TREASURY DEPARTMENT; OR