

12-1,108. Same; inspection of returns; unlawful acts, penalty. Any list or statement filed with or as a part of any return or any statement of tax liability shall only be open to inspection by the director of taxation and the county clerk and treasurer of the county wherein the same is computed, and such director's, clerk's or treasurer's assistants and clerks, except upon order of a court of competent jurisdiction, and it is hereby made unlawful to exhibit, disclose or publish any such list or statement or any part of the same or any of the items of the same. Any person violating the provisions of this section shall be deemed guilty of a misdemeanor and upon conviction shall be fined in a sum of not less than \$100 and not more than \$500 and shall be adjudged to have forfeited their office or appointment.

History: L. 1982, ch. 63, § 8; L. 1983, ch. 61, § 4; April 14.