

**74-2424. Tax information; limits on dissemination and use.** (a) The secretary of revenue may make available or furnish to the taxing officials of any other state or the commissioner of internal revenue of the United States or other taxing officials of the federal government, or their authorized representatives, or the director of property valuation, information contained in tax reports, renditions or returns or any audit thereof or the report of any investigation made with respect thereto, filed pursuant to the tax laws. Such information shall not be used for any other purpose than that of the administration of the tax laws of this or another state or of the United States, except that the post auditor shall have access to all such information in accordance with and subject to the provisions of subsection (g) of K.S.A. 46-1106 and amendments thereto.

(b) Notwithstanding the provisions of this section, the secretary of revenue may:

(1) Communicate to the executive director of the Kansas lottery information as to whether a person, partnership or corporation is current in the filing of all applicable tax returns and in the payment of all taxes, interest and penalties to the state of Kansas, excluding items under formal appeal, for the purpose of determining whether such person, partnership or corporation is eligible to be selected as a lottery retailer; and

(2) communicate to the executive director of the Kansas racing commission information as to whether a person, partnership or corporation has failed to meet any tax obligation to the state of Kansas for the purpose of determining whether such person, partnership or corporation is eligible for a facility owner license or facility manager license pursuant to the Kansas parimutuel racing act.

**History:** L. 1943, ch. 307, § 1; L. 1957, ch. 429, § 16; L. 1971, ch. 248, § 1; L. 1972, ch. 342, § 73; L. 1977, ch. 186, § 7; L. 1987, ch. 292, § 26; L. 1987, ch. 112, § 38; May 28.