

## Disclosure Requirements for Other States

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No state requires the same level of disclosure required by SB 972. States may disclose various information relating to the performance of tax credits, but the majority of these states require disclosure as a part of the incentive's application process, and the disclosure generally applies only to specific credits, often using only aggregate data. No states require the disclosure of a specific taxpayer's total state tax liability, which would be disclosed under SB 972.

The following information includes examples of how each state discloses information, how this differs from what is required under SB 972, and the state statutory language prohibiting the disclosure of the information proponents claim is made available in these states.

### Connecticut

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- Connecticut's Department of Economic and Community Development releases an [Annual Report](#) that provides a range of company- and project-specific information for various incentives, but does not disclose a taxpayer's tax liability.
- State statute prevents the disclosure of any return or "return information," which includes a taxpayer's identity and the nature, source, or amount of the taxpayer's income, payments, receipts, deductions, exemptions, credits, assets, liabilities, net worth, tax liability, tax collected or withheld, tax underreporting, tax overreporting, or tax payments: [CT Gen. Stat. 12-15](#); [disclose listed transactions \(Form CT-8886 Instructions\)](#), [CT Gen. Stat. 12-233\(4\)](#)

### Florida

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- The state has an [Economic Development Incentives Portal](#) that includes performance metrics for tax incentives. This information includes a taxpayer's name, utilized program, new jobs committed, net new jobs, total capital investment, and maximum potential state investment. This information does not include a taxpayer's total tax liability.
- [Florida Stat. 213.053](#): Includes the protection of confidential taxpayer information and returns and provides an exception from public records act disclosure. It also allows for the publishing of aggregate statistics and disclosure of information relating to tax credits taken under s. 220.194 to Space Florida. The statute also states: *Any officer or employee, or former officer or employee, of the [Department of Revenue] who divulges any such information in any manner, except for such official purposes, commits a misdemeanor of the first degree.*

## Illinois

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- Illinois provides a [database](#) of information on companies receiving credits from 10 economic development programs, including three tax incentive programs: the EDGE Tax Credit, the Enterprise Zone Machinery And Equipment Sales Exemption, and the Utility Tax Exemption. Information includes credit amounts, job creation and retention data, and average salaries for each occupational category. This does not apply to all tax incentives and does not disclose total tax liability.

## Indiana

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- The state discloses some taxpayer information [online](#) relating to tax credits, grants, and loan contracts, but does not disclose the taxpayer's total tax liability.
- State statute prohibits the disclosure of the amount of tax owed by a taxpayer and information derived from a federal return.
- [Indiana Code 6-8.1-7-1](#): *Unless in accordance with a judicial order or as otherwise provided in this chapter, the department, its employees, former employees, counsel, agents, or any other person may not divulge the amount of tax paid by any taxpayer, terms of a settlement agreement executed between a taxpayer and the department, investigation records, investigation reports, or any other information disclosed by the reports filed under the provisions of the law relating to any of the listed taxes, including required information derived from a federal return.*

There are exceptions for members of the Department of Revenue, the governor, legislators, the attorney general, and officers of the United States.

It allows for statistical data that is aggregated as to prevent the identification of particular taxpayers.

## Iowa

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- During the 2005 legislative session, the Iowa Department of Revenue received an appropriation to establish the [Tax Credits Tracking and Analysis Program](#) to track tax credit awards and claims. In addition, the department was directed to assist the Legislature by performing periodic economic studies of tax credit programs. However, the studies use aggregate data, and company-specific data is prohibited.
- State statute prohibits the release of confidential information. The only exceptions to the confidentiality of taxpayer information are with taxpayer consent, express authorization by state or federal law, the necessity of information to prepare a return, or pursuant to a court order: [Code 421A.2](#).

## Ohio

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- The state has a [database](#) listing both grants and loans that the Ohio Development Services Agency has made since July 1, 2007. This database does not disclose information from a taxpayer's return, such as its total tax liability.
- The Ohio Development Services Agency also has a [database](#) of information disclosed for taking advantage of certain tax incentives – Datacenter Tax Exemption, Job Creation Tax Credit, Job Retention Tax Credit, and the Ohio Historic Preservation Tax Credit. The disclosed information includes the name of the taxpayer and performance metrics, such as the amount of new investment and jobs as a result of the incentives. This database does not include a taxpayer's total tax liability.
- [Ohio Rev. Code 5703.21](#): *No agent of the department of taxation is allowed to divulge any information acquired by the agent as to the transactions, property, or business of any person while acting or claiming to act under orders of the department. No officer, employee, or agent of the development services agency shall disclose any information provided to the development services agency by the department of taxation under division (C)(16) of this section except when disclosure of the information is necessary for, and made solely for the purpose of facilitating, the evaluation of potential tax credits, grants, or loans.* However, the Ohio Development Services Agency does not publicly disclose information that could be used to identify a taxpayer's return or a taxpayer's total tax liability.

## Maine

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- Maine requires that various information be disclosed for certain tax incentive programs. For example, the state's Department of Economic and Community Development Commissioner reports to its legislative oversight committee information on Maine's [Pine Tree Development Zone Program](#). This report includes various information about a taxpayer's utilization of the credit but does not include the total tax liability of a taxpayer or other information not pertaining to the development credit. This report is not readily available to the public.
- Maine Revenue Services is required to submit a report to the Legislature detailing the amounts of the state's Job's and Investment Tax Credit, Research Expense Tax Credit, Seed Capital Investment Tax Credit, Shipbuilding Facility Credit, Credit for Main Fishery Infrastructure Investment, and Business Equipment Tax Reimbursement Program. This [report](#) states that statute prohibits the release of confidential taxpayer information and prevents the agency from reporting the names of corporations and individuals that utilize these credits.
- State statute provides basic protection of taxpayer returns and information, with limited exceptions including disclosures of certain tax credits (e.g., major business HQ expansion credit, major shipbuilding facility, major food processing and manufacturing facility expansion): [36 MRSA 191](#).

## Maryland

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- Maryland Tax General Article §10-730 requires the state's Department of Commerce [to report on specific data](#) relating to the state's film tax credit. This information includes performance metrics and the following information:
  - The number of film production entities submitting applications;
  - The number and amount of tax credit certificates issued;
  - The number of local technicians, actors, and extras hired for film production activity during the reporting period;
  - A list of companies doing business in the state, including hotels, that directly provided goods or services for film production activity during the reporting period;
  - A list of companies doing business in the state that directly provided goods or services for film production activity during the reporting period that qualified during the reporting period as minority enterprises under §14-301(F) of the state finance and procurement article;
  - A list of companies doing business in the state that directly provided goods or services for film production during the reporting period that, as determined by the department, are considered small businesses; and
  - Any other information that indicates the economic benefits to the state resulting from film production activity during the reporting period.
  
- Maryland's Department of Commerce produces the [Consolidated Incentives Performance Report](#), which contains mostly aggregated information relating to the utilization of tax incentives. The report does not contain information relating to a company's total tax liability.
  
- The [Maryland Finance Tracker](#) contains company-specific information and performance metrics for companies that take advantage of certain tax incentives, but does not include information relating to a company's tax liability.
  
- [Maryland Code 13-203 to -207](#): Tax information may be disclosed and published as statistics that are classified in a manner that prevents the identification of a particular return and the information contained in a particular return. The state's comptroller may disclose certain information to other taxing officials as long as three criteria are met: 1) Satisfied that the information is only going to be used for tax purposes; 2) other taxing official makes similar information available to Maryland officials; 3) other jurisdiction's laws provide for adequate confidentiality of Maryland tax returns or information.

## Massachusetts

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- The state's Economic Development Incentive Program requires some disclosure of taxpayer information in order to take advantage of the program's incentives. This information is released in [an annual report](#) that includes some company-specific data, but no information relating to a company's total tax liability.
- The state's Film Tax Credit report discloses only [aggregate data](#) for those that utilize the credit and includes no identifiable information specific to a single taxpayer.
- [Mass. Gen. L. ch 62C § 82](#) requires the reporting of certain specific taxpayer information to the Secretary of State. However, the law provides that this information can be made public only on an aggregate basis, and taxpayers' names are kept confidential (even internally).

## Minnesota

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- For projects funded through the state's [Job Training Incentive Program](#), businesses must provide reports on a semi-annual basis. The progress reports include a narrative overview of progress made in the hiring and training of new employees; information regarding the number of new jobs created, wage rates, number of workers trained and trainee demographics; and a financial report with a breakdown of project costs to date. Specific taxpayer information in relation to unrelated credits and tax liability is not disclosed.

## Mississippi

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- The Mississippi Development Authority publishes an [annual report](#) with some taxpayer information for certain tax incentive programs, and specifies only a couple of specific companies in the report in specific and unique instances. The report does not include the total tax liability of taxpayers.
- [Mississippi Code Ann. Section 27-13-57](#): It shall be unlawful for the Commissioner of Revenue or any deputy, agent, clerk, or other officer or employee of the Department of Revenue to divulge or make known in any manner any particulars set forth or disclosed in any report or return required under this chapter. Allows for the Mississippi Development Authority to get certain taxpayer information for its annual reports, but the agency is not allowed to disclose the amount of income or any particulars relating to the taxpayers.

## Missouri

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- The state's [Annual Comprehensive Financial Report](#) contains aggregate data on the tax incentives claimed. Specific information about taxpayers is not included.

## Nebraska

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- The state releases an [annual report on tax incentives](#) that includes some companies listed by name with respect to specific credits claimed or incentives granted, but no information relating to a company's tax liability.
- Nebraska's annual report includes the following disclaimer: *In several instances throughout this report [Department of Revenue] has withheld statistical tabulations where disclosure could lead to the identification of particular taxpayers or other information that is confidential pursuant to I.R.C. § 6103, Neb. Rev. Stat. §77-2711 (Sales and Use Tax) or § 77-27,119 (Income Tax).*
- [Rev. Stat. 77-2711\(7\)-\(14\)](#): *It shall be a Class I misdemeanor for the Tax Commissioner or any official or employee of the Tax Commissioner, the State Treasurer, or the Department of Administrative Services to make known in any manner whatever the business affairs, operations, or information obtained by an investigation of records and activities of any retailer or any other person visited or examined in the discharge of official duty or the amount or source of income, profits, losses, expenditures, or any particular thereof, set forth or disclosed in any return.*

It allows for statistical data that is aggregated to prevent the identification of particular taxpayers.

## North Carolina

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- The state produces an annual [Economic Incentives Report](#), which provides some taxpayer information for certain economic incentives and tax refunds, but does not include total tax liability.
- State statute keeps confidential any information obtained by the state tax agency in administering taxes: [Gen. Stat. 105-113.112 Confidentiality of information](#).
- State statute also specifies the tax information that must remain confidential, including information contained on a tax return, a tax report, or an application for a license; information obtained through audit; information on whether a taxpayer has filed a tax return or report; and individual taxpayer identification, including name, address, and Social Security number. It does allow aggregate disclosure of taxpayer information that would not allow specific taxpayers to be identified: [105-259\(b\)](#).

## North Dakota

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- The state produces an [annual report](#) on the state's Development Fund, used to provide loans and equity investments for companies operating in the state. The report discloses various information for companies that apply and utilize the fund, including financing provided, company name, and project description. This report does not include total incentives taken in the state or disclose the taxpayer's total tax liability.
- State statute dictates that these reports "may not divulge nor make known, in any manner, whether or not any report or return required under this chapter has been filed, the amount of income, or any particulars set forth or disclosed in any report or return." However, it allows for aggregate data that would not identify particular taxpayer information. The statute provides certain exceptions, such as when this information is requested by a court in a criminal proceeding: [Century Code 57-38-57](#).

## Oklahoma

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- The state has an [Annual Tax Credit Report](#) that includes a taxpayer's name and amount of credits, with exceptions, but does not include a taxpayer's total tax liability.
- The statute dictating the disclosure of such information can be found in [Oklahoma Statutes Title 68 Section 205.6](#).

## Washington

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- Certain tax preferences require the business claiming them to file an [Annual Tax Performance Report](#). The information contained in the report includes the dollar value of the tax preference claimed, employee wages, and quantity of product produced in Washington. A taxpayer's tax liability is not disclosed, nor is it disclosed in the state's [Tax Preference Performance Report](#).
- State statute dictating the disclosure of such information can be found in [RCW 82.32.534](#).

## West Virginia

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- Statute setting forth the only exception to disclosing taxpayer information: [Code 11-10-5S](#), which allows the state tax commissioner to publish the name and address of each taxpayer claiming a credit, but does not include specific information about the amount. It uses a category of the amount of any credit on a tax return (e.g., \$1-\$50,000 or more than \$1 million). Disclosure of total tax liability is not included.

## Wisconsin

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- The state's [Annual Report on Economic Development](#) contains some taxpayer information for those that utilize incentives offered by the state. This data includes the taxpayer's name, as well as performance metrics for the credit, such as jobs created and retained. This information does not disclose the tax liabilities of taxpayers.