

agement of water resources as requested by the director.

Sec. 2. Section 6, chapter 242, Laws of 1967 and RCW 43-.27A.060 are each amended to read as follows:

The advisory council shall meet ((monthly)) quarterly at a date, time, and place of its choice, and also at such other times as shall be designated by the director. For every meeting of the committee actually attended by a committee member who is not otherwise employed by the state or some subdivision thereof, such committee member shall receive compensation in the amount of fifty dollars per day, together with a mileage and per diem allowance as authorized for other state employees by RCW 43.03.050 and 43.03.060.

Passed the House March 14, 1969
Passed the Senate April 9, 1969
Approved by the Governor April 17, 1969
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CHAPTER 104
[Engrossed House Bill No. 348]
DEPARTMENT OF REVENUE--
TAXPAYER INFORMATION,
CONFIDENTIALITY

AN ACT Relating to revenue and taxation; and amending section 82.32-.330, chapter 15, Laws of 1961, as amended by section 10, chapter 28, Laws of 1963 ex. sess., and RCW 82.32.330.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

Section 1. Section 82.32.330, chapter 15, Laws of 1961, as amended by section 10, chapter 28, Laws of 1963 ex. sess., and RCW 82.32.330 are each amended to read as follows:

Except as hereinafter provided it shall be unlawful for the ((tax-commission)) department of revenue or any member, deputy, clerk, agent, employee, or representative thereof or any other person to make known or reveal any facts or information contained in any return filed by any taxpayer or disclosed in any investigation or examination of the taxpayer's books and records made in connection with the administration hereof. The foregoing, however, shall not be construed to prohibit the ((commission)) department of revenue or a member or employee thereof from: (1) Giving such facts or information in evidence

in any court action involving tax imposed hereunder or involving a violation of the provisions hereof or involving another state department and the taxpayer; (2) giving such facts and information to the taxpayer or his duly authorized agent; (3) publishing statistics so classified as to prevent the identification of particular returns or reports or items thereof; (4) giving such facts or information, for official purposes only, to the governor or attorney general, or to any state department or any committee or subcommittee of the legislature dealing with matters of taxation, revenue, trade, commerce, the control of industry or the professions; (5) permitting its records to be audited and examined by the proper state officer, his agents and employees; (6) giving any such facts or information to the proper officer of the internal revenue service of the United States or to the proper officer of the tax department of any state or city or town or county, for official purposes, but only if the statutes of the United States or of such other state or city or town or county, as the case may be, grants substantially similar privileges to the proper officers of this state; or (7) giving any such facts or information to the Department of Justice or the army or navy departments of the United States, or any authorized representative thereof, for official purposes.

Any person acquiring knowledge of such facts or information in the course of his employment with the (~~tax-commission~~) department of revenue and any person acquiring knowledge of such facts and information as provided under (4), (5), (6) and (7) above, who reveals or makes known any such facts or information to another not entitled to knowledge of such facts or information under the provisions of this section, shall be punished by a fine of not exceeding one thousand dollars and, if the offender or person guilty of such violation is an officer or employee of the state, he shall forfeit such office or employment and shall be incapable of holding any public office or employment in this state for a period of two years thereafter.

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