



November 22, 2024

Confidential Tax Information

Dear Reader:

The following document was created from the CTAS website (ctas.tennessee.edu). This website is maintained by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

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Table of Contents

Confidential Tax Information	3
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Confidential Tax Information

Reference Number: CTAS-674

There are specific statutes requiring confidentiality of state tax information. The general statute (T.C.A. § 67-1-1702(a)) provides:

Notwithstanding any law to the contrary, returns, tax information and tax administration information shall be confidential and, except as authorized by this part, no officer or employee of the department or of any office of a district attorney general or any state or local law enforcement agency, and no other person, or officer or employee of the state, who has or had access to such information shall disclose any such information obtained by such officer or employee in any manner in connection with such officer's or employee's service as an officer or employee, or obtained pursuant to this part, or obtained otherwise.

Violation of this confidentiality statute is a criminal offense.

Because the statute makes reference to "tax information" and "returns" which are defined with reference to taxes collected by or on behalf of the state (T.C.A. § 67-1-1701), there has been confusion over the release of tax information which is purely local, such as hotel/motel tax. The Tennessee Attorney General had issued an opinion that information regarding local hotel/motel taxes was subject to the state confidentiality statute (Attorney General Opinion No. U94-059 dated March 24, 1994), but T.C.A. § 67-1-1702 was amended in 2016 to state that these confidentiality provisions (T.C.A. § 67-1-1701 *et seq.*) do not apply to hotel/motel taxes. Accordingly, hotel/motel tax records are no longer confidential.

In addition to the general statute, business tax returns, statements, reports, and audits of the taxpayer's records are confidential and cannot be disclosed except to the taxpayer, the taxpayer's attorney, or an authorized governmental entity (T.C.A. § 67-4-722), but the name and address of any present or former business owner as appearing on a business license or application therefor is expressly declared to be a public record and not confidential. T.C.A. § 67-4-722.

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