

Opinion No. 53-5768

June 23, 1953

BY: RICHARD H. ROBINSON, Attorney General

TO: Mr. J. Leon Miller Director Income Tax Division Bureau of Revenue Santa Fe, New Mexico

{*167} In your letter dated June 17, 1953, you state that representatives of the Senate Investigating Committee have made a request that you furnish them with the names and addresses of taxpayers filing non resident returns for state income tax purposes {*168} showing a New Mexico address. You are wondering whether under Section 76-1218 this information should be furnished based upon such request.

Section 76-1218 of the 1941 Compilation prohibits you "or any employee in your office connected with the assessment or collection of state income taxes from divulging or making known in any manner the amount of income **or any particulars set forth or disclosed in any report or return required under this Act.**"

The prohibition applies except in accordance with proper judicial order or as otherwise provided by law. In view of the express language contained in this Section, it is our opinion that you are prohibited from giving any information appearing upon income tax returns to the representatives of the Senate Investigating Committee based merely upon their request.

If the Committee issues a formal subpoena duces tecum ordering you to appear and submit the names and addresses requested by their representatives, then you would be legally protected in complying with such subpoena.

Trusting that this satisfactorily answers your question.

By: C. C. McCulloh

Assist. Attorney General