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GOVERNMENT CODE - GOV

TITLE 2. GOVERNMENT OF THE STATE OF CALIFORNIA [8000 - 22980] (Title 2 enacted by Stats. 1943, Ch. 134.)

DIVISION 3. EXECUTIVE DEPARTMENT [11000 - 15990.3] (Division 3 added by Stats. 1945, Ch. 111.)

PART 8.7. California Department of Tax and Fee Administration [15570 - 15570.100] (Part 8.7 added by Stats. 2017, Ch. 16, Sec. 5.)

CHAPTER 6. Inspections and Examinations [15570.80 - 15570.84] (Chapter 6 added by Stats. 2017, Ch. 16, Sec. 5.)

15570.80. The department may require anybody having knowledge of the business of any person who is subject to its jurisdiction, or having the custody of the books, accounts, and papers of that person, to attend before it and bring with him or her for inspection any books, accounts, or papers of that person in his or her possession and under his or her control, and to testify under oath touching any matter relating to the organization or business of that person.

(Added by Stats. 2017, Ch. 16, Sec. 5. (AB 102) Effective June 27, 2017. Operative July 1, 2017, pursuant to Section 15570.100.)

15570.82. The director may examine the books, accounts, and papers of all persons required to report to him or her, or having knowledge of the affairs of those required to report.

(Added by Stats. 2017, Ch. 16, Sec. 5. (AB 102) Effective June 27, 2017. Operative July 1, 2017, pursuant to Section 15570.100.)

15570.84. (a) The director, chief deputy director, or any person who has at any time obtained any knowledge described below from any of the foregoing officers shall not divulge or make known in any manner not provided by law, any of the following items of information concerning the business affairs of companies reporting to the department:

(1) Any information concerning the business affairs of any company that is gained during an examination of its books and accounts or in any other manner, and is not required by law to be reported to the department.

(2) Any information, other than the assessment and the amount of taxes or fees levied, obtained by the department in accordance with law from any company other than one for which that information is required by law to be made public.

(3) Any particular item of information relating to the disposition of its earnings contained in the report of a quasi-public corporation that the corporation, by written communication specifying the items and presented at the time when it files its report, requests to be treated as confidential.

(b) Nothing in this section shall be construed as preventing examination of these records and reports by law enforcement agencies, grand juries, boards of supervisors, or their duly authorized agents, and other duly authorized legislative or administrative bodies of the state pursuant to their authorization to examine these records and reports.

(c) The Governor may authorize examination of these records and reports by other state officers. In that event, the information obtained by these persons shall not be made public. The Governor, however, may direct that any of the information referred to in this section shall be made public.

(d) Successors, receivers, trustees, executors, administrators, assignees, and guarantors, if directly interested, may be given information as to the items described in this section and any unpaid tax or fee amount or any tax or fee amounts required to be collected, interest, and penalties.

(e) Any violation of this section is a misdemeanor and punishable by a fine not to exceed one thousand dollars (\$1,000), or by imprisonment not to exceed six months, or both, at the discretion of the court.

(f) The department may disclose to persons described in paragraphs (1) to (4), inclusive, the information set forth in paragraphs (1) to (3), inclusive, of subdivision (a) solely for use in an action or proceeding affecting the personnel rights of an employee or former employee, or in preparation of the action or proceeding, but only to the extent the department determines that the information is, or

may be, relevant and material to the action or proceeding. The information set forth in paragraphs (1) to (3), inclusive, of subdivision (a) may be disclosed pursuant to this section to any of the following persons:

(1) An employee or former employee of the department who is, or may be, a party to an administrative action or proceeding affecting the personnel rights of that employee or former employee.

(2) Upon written request by the employee or former employee of the department, to the employee's or former employee's duly authorized legal representative.

(3) Officers and employees of the department for use in any action or proceeding affecting the rights of an employee or former employee, to the extent necessary to advance or protect the interests of the State of California.

(4) An administrative law judge, administrative board member, judge, or justice, or authorized officer or employee thereof, in connection with an administrative hearing, adjudication, or appeal thereof, related to an action or proceeding affecting the personnel rights of an employee or former employee of the department.

(g) For the purposes of this section, "an action or proceeding affecting the personnel rights of an employee or former employee of the department" means an action or proceeding arising under either of the following:

(1) The State Civil Service Act (Part 2 (commencing with Section 18500) of Division 5).

(2) The Ralph C. Dills Act (Chapter 10.3 (commencing with Section 3512) of Division 4 of Title 1).

(h) Any unauthorized disclosure by a person described in paragraphs (1) to (4), inclusive, of subdivision (f) of any information set forth in paragraphs (1) to (3), inclusive, of subdivision (a) disclosed to that person pursuant to this section shall be subject to criminal penalty and civil liability for that unauthorized disclosure.

(Amended by Stats. 2017, Ch. 252, Sec. 5. (AB 131) Effective September 16, 2017.)