

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 18161. General Rule.

Returns and return information shall be confidential, and except as authorized by this Article no officer or employee of the Commonwealth shall disclose any return or return information obtained by him in any manner in connection with his service as such an officer or an employee or otherwise or under the provisions of this Division. For purposes of this section, the term “officer or employee” includes a former officer or employee.

Source: PL 14-35, § 4 (1951), modified.

Commission Comment: In the section above, the Commission substituted the word “Article” in place of “Subchapter” pursuant to its authority by 1 CMC § 3806.