

PUBLIC EMPLOYEE FINGERPRINT-BASED CRIMINAL HISTORY CHECK ACT (EXCERPT)
Act 427 of 2018

15.652 Definitions.

Sec. 2.

As used in this act:

(a) "Agency" means a department of this state or a local department or agency, including public departments or agencies in a county, city, village, or township that in the course of conducting its business has or maintains access to federal information databases.

(b) "Employee" means an individual employed by this state, an individual working for a private business entity under contract with this state, an individual working for a private business entity under contract with a county, city, village, or township, or an individual who is employed by a county, city, village, or township.

(c) "Federal information database" means a database of information maintained by the federal government that contains confidential or personal information, including, but not limited to, federal tax information.

(d) "Publication 1075" means Internal Revenue Service Regulation Publication 1075 of September 2016.

(e) "Federal tax information" means any information created by the recipient that is derived from federal return or return information received from the Internal Revenue Service or obtained through a secondary source such as the Social Security Administration, Federal Office of Child Support Enforcement, Bureau of the Fiscal Service, or Centers for Medicare and Medicaid Services, or another entity acting on behalf of the Internal Revenue Service pursuant to an agreement under section 6103 of the internal revenue code, 26 USC 6103.

(f) "Return" means any tax or information return, estimated tax declaration, or refund claim, and includes amendments, supplements, supporting schedules, attachments, or lists required by or permitted under the internal revenue code and filed with the Internal Revenue Service by, on behalf of, or with respect to any person or entity. Examples of returns include forms filed on paper or electronically, such as forms 1040, 941, and 1120, and other informational forms, such as 1099 or W-2. Forms include supporting schedules, attachments, or lists that are supplemental to or part of such a return.

(g) "Return information" means any information collected or generated by the Internal Revenue Service with regard to any person's liability or possible liability under the internal revenue code. Return information includes, but is not limited to, information that the Internal Revenue Service obtained from any source or developed through any means that relates to the potential liability of any person under the internal revenue code for any tax, penalty, interest, fine, forfeiture, or other imposition or offense, information extracted from a return, including names of dependents or the location of a business, the taxpayer's name, address, and identification number, information collected by the Internal Revenue Service about any person's tax affairs, even if identifiers, such as name, address, and identification numbers, are deleted, information regarding whether a return was filed or not, is under examination, or is subject to other investigation or processing, including collection activities, and information contained on transcripts of accounts.

History: 2018, Act 427, Eff. Mar. 20, 2019