

CONFERENCE OF CHIEF JUSTICES CONFERENCE OF STATE COURT ADMINISTRATORS

Resolution 5

In Support of Clarifying Contractor Access to Federal Tax Data for the Purpose of Child Support Enforcement

WHEREAS, Internal Revenue Code Section 6103 authorizes the state child support agencies to have access to federal tax return information for the purpose of enforcing child support obligations; and

WHEREAS, in some jurisdictions, court employees under contract with the state child support agencies perform critical functions necessary to establish and enforce the child support orders; and

WHEREAS, the current United States Treasury Department interpretation of Section 6103 prohibits contractors from having access to federal tax return information; and

WHEREAS, this prohibition undermines the ability of state child support programs to effectively carry out their statutory responsibilities; and

WHEREAS, the Conference of Chief Justices and the Conference of State Court Administrators understand the need to safeguard and control access to this sensitive tax return information; and

WHEREAS, the Conferences believe that as part of the contract with the state child support agencies proper controls and safeguards can be assured and contractors can be held to the same safeguarding requirements as the employees of state child support enforcement agencies;

NOW, THEREFORE, BE IT RESOLVED that the Conferences support amending Internal Revenue Code Section 6103 to authorize access to tax return information by contractors, including courts, under contract to state child support agencies for the limited purpose of establishing and enforcing child support orders.

Adopted at the COSCA 2007 Annual Meeting on August 1, 2007.