



**SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE**  
**STATEMENT OF ESTIMATED FISCAL IMPACT**  
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*This fiscal impact statement is produced in compliance with the South Carolina Code of Laws and House and Senate rules. The focus of the analysis is on governmental expenditure and revenue impacts and may not provide a comprehensive summary of the legislation.*

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**Bill Number:** S. 0578 Amended by Senate Finance on January 23, 2024  
**Author:** Alexander  
**Subject:** Disclosure of Records  
**Requestor:** Senate Finance  
**RFA Analyst(s):** Jolliff  
**Impact Date:** January 25, 2024

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### **Fiscal Impact Summary**

This bill amends section 12-54-240 relating to the disclosure of records and reports and returns filed with the Department of Revenue (DOR) to authorize disclosure in specific circumstances.

The bill will not impact expenditures for DOR. The agency will accomplish these requirements with existing staff and resources.

### **Explanation of Fiscal Impact**

#### **Amended by Senate Finance on January 23, 2024**

##### **State Expenditure**

This bill amends section 12-54-240 relating to the disclosure of records and reports and returns filed with DOR to authorize disclosure in specific circumstances. Currently, DOR is authorized to disclose information on returns to the Department of Health and Human Services for the purposes of verifying Medicaid eligibility. The bill expands this to include the Attorney General for investigating Medicaid fraud. Further, the bill specifies that information may be disclosed pursuant to a subpoena issued by a federal grand jury. Lastly, information may be disclosed pursuant to a subpoena issued by the S.C. Attorney General's Office, a United States attorney, or in a court in conjunction with a criminal investigation or a criminal judicial proceeding but only for use in the investigation and court proceedings for which the information was originally sought. The bill will not impact expenditures for DOR. The agency will accomplish these requirements with existing staff and resources.

##### **State Revenue**

N/A

##### **Local Expenditure and Local Revenue**

N/A

#### **Introduced on February 28, 2023**

##### **State Expenditure**

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disclose information on returns to the Department of Health and Human Services for the purposes of verifying Medicaid eligibility. The bill expands this to include investigating Medicaid fraud. Further, the bill specifies that information may be disclosed pursuant to a subpoena issued by a federal grand jury. Lastly, information may be disclosed pursuant to a subpoena issued by the S.C. Attorney General's Office, a United States attorney, or in a court in conjunction with a criminal investigation or a criminal judicial proceeding but only for use in the investigation and court proceedings for which the information was originally sought. The bill will not impact expenditures for DOR. The agency will accomplish these requirements with existing staff and resources.

**State Revenue**

N/A

**Local Expenditure**

N/A

**Local Revenue**

N/A



Frank A. Rainwater, Executive Director