

**CITY INCOME TAX ACT (EXCERPT)**  
**Act 284 of 1964**

**141.674 Information confidential; divulgence, penalty, discharge from employment.**

Sec. 74.

(1) Information gained by the administrator, city treasurer or any other city official, agent or employee as a result of a return, investigation, hearing or verification required or authorized by this ordinance is confidential, except for official purposes in connection with the administration of the ordinance and except in accordance with a proper judicial order.

(2) Any person who divulges this confidential information, except for official purposes, is guilty of a misdemeanor and subject to a fine not exceeding \$500.00 or imprisonment for a period not exceeding 90 days, or both, for each offense. In addition, an employee of the city who divulges this confidential information is subject to discharge for misconduct.

**History:** 1964, Act 284, Imd. Eff. June 12, 1964