

01-091

TAXATION: GENERAL PROVISIONS OF TITLE 58.1 (SECRECY OF INFORMATION) — LOCAL OFFICERS – COMMISSIONERS OF THE REVENUE.

Commissioner of revenue may publish on Internet web page names of businesses licensed to do business in commissioner's locality.

The Honorable William Page Johnson II
Commissioner of the Revenue for the City of Fairfax
October 31, 2001

You ask whether a commissioner of the revenue may publish on an Internet web page the names of businesses licensed to do business in his or her locality.

Section 58.1-3122.2 of the *Code of Virginia* authorizes a commissioner of the revenue to "provide remote access, including access through the global information system known as the Internet, to all nonconfidential public records maintained by his office." The clear and unambiguous language of this statute expressly authorizes a commissioner of the revenue to provide Internet access to nonconfidential public records maintained by his office.¹ Accordingly, a commissioner of the revenue may provide Internet access to such nonconfidential records.

Section 58.1-3(A) provides that, "[e]xcept in accordance with a proper judicial order or as otherwise provided by law," tax officials shall not disclose any information acquired in the performance of their duties "with respect to the transactions, property, including personal property, income or business of any person, firm or corporation." Section 58.1-3(B) provides, however, that this prohibition "shall not be construed to prohibit a local tax official from disclosing whether a person, firm or corporation is licensed to do business in that locality." With respect to this particular section, a 1995 opinion of the Attorney General notes that this language allows disclosure of the names of persons who are licensed to do business in that locality.² Similarly, the names of firms or corporations licensed to do business in the locality comprise nonconfidential information pursuant to this section.

Accordingly, I must concur with the 1995 opinion of the Attorney General. It is, therefore, my opinion that a commissioner of the revenue may publish on an Internet web page the names of businesses licensed to do business in his or her locality.

¹Compare 2000 Op. Va. Att'y Gen. 92 (nonconfidential case management data maintained by circuit court clerk's office).

²1995 Op. Va. Att'y Gen. 289, 291 n.2.

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