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information or something, certainly unintended...because it does happen. I know of a lot of folks who are labeled with a felony who were not intending to behave in that manner. But with the lack of intention, would they still be considered a felon in that case, or held to the felony standard?

SENATOR BEUTLER: Senator, let me find the actual language for you, if I can. It says: No officer or employee of the Auditor of Public Accounts--and remember, we're just getting the same access that the Auditor of Public Accounts has--shall disclose to any person whose official duties--dah dah dah--any return or return information in a form which can be associated or otherwise identify, directly or indirectly, a particular taxpayer. Any person who violates the provision of this subsection shall be guilty of a Class IV felony, and fired, and assessed the costs of prosecution. And the language is, "shall disclose to any person." It doesn't say "intentionally or unintentionally." It says, "shall disclose to any person."

SENATOR SMITH: Okay. And I...again, I would say that we're headed down the wrong road when we're looking at this. There could be...I suppose, very conceivably, there could be the scenario that there was immaterial information that was inadvertently leaked, and all of a sudden we have a felony case on our hands, and we're expending resources, whether it's the Legislature acting in good faith, or whether it's a taxpayer acting in good faith, and we have all sorts of litigation, because of the unintended consequences relating to immaterial information. And that's just the immaterial information. Let's look at the material information, the information of greater consequence, that being tax records, and how that's handled. I have grave reservations about that. Now, Senator Beutler, you mentioned that we're seeking to same...we're seeking the legislative branch of government to have the same access as the State Auditor. Now, they...the State Auditor is limited to financial auditing. Is that accurate? Senator Beutler states that that is accurate.

SENATOR CUDABACK: One minute.

SENATOR SMITH: But the Legislature wants to look at performance