

FREEDOM OF INFORMATION COMMISSION
OF THE STATE OF CONNECTICUT

In the Matter of a Complaint by
T. Dennie Williams and the
Hartford Courant,

FINAL DECISION

Complainants

Docket #FIC85-109

against

October 2, 1985

Clinton Probate Court

Respondent

The above captioned matter was heard as a contested case on July 11, 1985 at which time the complainants and the respondent appeared and presented testimony, exhibits and argument on the complaint.

After consideration of the entire record the following facts are found:

1. The respondent is a public agency within the meaning of §1-18a(a), G.S.

2. On April 23, 1985 the complainant Williams made a verbal request of Judge June S. Dressing, judge of the respondent, confirmed in writing on the same date, for a copy of the succession tax return in the probate estate file of Andrew D. Bartlik.

3. By letter of complaint filed with the Commission on May 1, 1985 the complainant alleged that the respondent denied his request for records on April 30, 1985.

4. At hearing, counsel for the estate of Andrew Bartlik and Mrs. Amalia Bartlik Wahlers requested and was granted permission to participate as an intervenor at the hearing level only.

5. The respondent claims that succession tax returns are exempted from disclosure by §12-15, G.S., which provides in pertinent part that "[a]ny . . . officer or employee of the state involved in the administration of any state taxes under [Title 12] or section 51-81b shall not . . . permit any such [state tax] return, statement, report or copy thereof or any book containing any abstract or particulars thereof to be seen or examined," except as otherwise provided.

6. §12-15, G.S. also provides that any person who violates any provision of that section shall be fined not more than one thousand dollars or imprisoned not more than one year or both.

7. Succession and transfer taxes are imposed pursuant to Chapter 216, Title 12 of the Connecticut General Statutes. §12-357, G.S. provides that the Commissioner of Revenue Services shall have full supervision of the enforcement of chapter 216 and may call upon the other administrative departments of the state government for such information and assistance as he may deem necessary to the performance of his duties.

8. It is found that under the provisions of Chapter 216 of the General Statutes probate courts are directly involved in the administration of succession and transfer taxes.

9. It is found that the judge of the respondent is an officer or employee of the state involved in the administration of state taxes under Title 12 of the Connecticut General Statutes.


10. It is further found that §12-15, G.S. limits access to tax returns such as the one requested by the complainant and that such statutory limitation supersedes the disclosure provisions of the Freedom of Information Act, §1-15, G.S. et seq.

11. It is concluded that Judge Dressing did not violate §1-15 or §1-19(a), G.S., when she denied the complainant access to the succession tax return in the probate estate file of Andrew D. Bartlik.

The following order by the Commission is hereby recommended on the basis of the record concerning the above captioned complaint.

1. The complaint is hereby dismissed.

Approved by order of the Freedom of Information Commission at its special meeting of October 2, 1985.



Mary Jo Jolicoeur
Clerk of the Commission