

FREEDOM OF INFORMATION COMMISSION  
OF THE STATE OF CONNECTICUT

In the Matter of a Complaint by  
Y.A.C.H.T.,

Complainants

against

Commissioner of Revenue Services of  
the State of Connecticut,

Respondent

Report of Hearing Officer

Docket #FIC81-166

February 10, 1982

The above captioned matter was heard as a contested case on January 4, 1982, at which time the complainant and the respondent appeared, stipulated to certain facts and presented argument on the complaint.

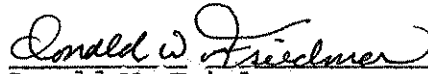
After consideration of the entire record, the following facts are found:

1. The respondent is a public agency as defined by §1-18a(a), G.S.
2. By letter dated September 23, 1981, the complainant made a request of the respondent for access to the names and addresses of boat owners against whom the respondent had assessed, or was contemplating assessment of, the use tax.
3. The complainant's request was denied orally by the respondent on September 25, 1981.
4. By letter filed with the Commission on September 28, 1981, the complainant alleged that the respondent's refusal of the complainant's request constituted a violation of the Freedom of Information Act.
5. It is found that the respondent maintains records of boat owners against whom the use tax has been assessed.
6. It is also found that the respondent compiles records of and sends notification to individuals who the respondent has reason to believe may be subject to the use tax.
7. The respondent contends that the records to which the complainant requested access are exempt from disclosure by state statute pursuant to §12-426(b), G.S.
8. It is found that §12-426(b), G.S., does not specifically exempt from disclosure the names and addresses of boat owners against whom the respondent has assessed, or is contemplating assessment of, the use tax.

9. It is also found that the respondent failed to prove that §12-426(b), G.S., exempts from disclosure the type of records requested by the complainant herein.

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

1. The respondent shall forthwith provide the complainant with access to inspect or copy the records described in paragraph 2 of the findings.



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Donald W. Friedman  
as Hearing Officer

Approved by order of the Freedom of Information Commission at its regular meeting of March 24, 1982.



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Mary Jo Jolicœur  
Clerk of the Commission