1. **PARTIES**

The Montana Department of Corrections (**Corrections**) and The Montana Department of Revenue (Revenue) enter into this Memorandum of Understanding (**MOU-16REV-Data Exchange**). The parties' names, addresses, and telephone numbers are as follows:

Montana Department of Corrections  
5 S. Last Chance Gulch  
PO Box 201301  
Helena, MT 59620-1301  
(406) 444-3930

Montana Department of Revenue  
125 N. Roberts, 3rd Floor  
Helena, MT 59601  
(406) 444-6900

**CORRECTIONS AND REVENUE, AS PARTIES TO THIS MEMORANDUM OF UNDERSTANDING AND FOR THE CONSIDERATION SET FORTH BELOW, AGREE AS FOLLOWS:**

2. **DUTIES/RESPONSIBILITIES OF DEPARTMENT AND CONTRACTOR**

2.1 **Purpose**

The purpose of this Memorandum of Understanding (MOU) is to facilitate the exchange of information between the Montana Department of Revenue (Revenue) and the Montana Department of Corrections (Corrections).

It is the understanding and intent of the parties that all information exchanged pursuant to this MOU shall be employed solely for the purposes authorized by law.

2.2 **Information Subject to Exchange**

A. To assist Corrections, Revenue shall provide to Corrections the following:

- Provide technical assistance with the electronic file exchange.

B. To assist Revenue in the administration and enforcement of the tax laws, Corrections shall provide to Revenue the following inmate information:

- Name
- Known alias
- Social Security Number
- Current status
- Last status change
- Information current as of (date)
- Facility name
- Facility address

3. **LIMITED LICENSE GRANTED**

3.1 The information transfer that is the subject of this Agreement creates only a limited license for the use of the information transferred, and does not give Revenue any ownership interests in the information itself. The license granted extends only to the Revenue's use as described in this...
Agreement. Revenue is prohibited from granting access to the information transferred by this Agreement to any other persons that are not the employees of Revenue without the express, written consent of Corrections.

3.2 The information that is transferred pursuant to this Agreement may only be used for the expressed purpose as originally intended.

3.3 Revenue may not disclose the information transferred pursuant to this Agreement to any non-employee agent of Revenue without the express, written consent of Corrections. Corrections may grant or withhold that consent in its sole discretion. Corrections may impose reasonable conditions on Revenue and the agent regarding confidentiality as a condition of granting consent for the agent’s access to the transferred information.

4. NON-DISCLOSURE OF PERSONAL IDENTIFIERS

4.1 To the extent that any of the information being transferred pursuant to this Agreement includes or consists of personal identifiers (including, but not limited to name and social security number or taxpayer identification number), Revenue agrees that it will take all necessary steps to protect that personal identifier information from intentional or accidental disclosure to any person or entity not authorized by this Agreement.

4.2 Revenue acknowledges that it and its agents and employees may be subject to state and/or federal civil and criminal penalties in the event it makes unauthorized disclosures of legally protected information. Each of Revenue’s users will be required to sign a confidentiality statement.

4.3 In the event of a breach of confidentiality or possible security breach, the Revenue agrees to notify Corrections within 24 hours of discovery.

4.4 Revenue agrees to protect the confidentiality of any information obtained by Corrections in accordance with the laws of Montana. Revenue agrees to handle the information with the same safeguard protection standards they use with all state tax information.

5. PROCEDURES FOR EXCHANGE OF INFORMATION

5.1 Corrections Responsibilities

A. Corrections will provide information to Revenue in an electronic format. To the extent practicable, Corrections will provide information to Revenue in the format requested by Revenue, and will be provided quarterly.

6. DESTRUCTION OF EXCHANGED INFORMATION

Consistent with State of Montana retention schedules and public records laws, Revenue agrees to destroy any printed information received by shredding said information after the use for which the data was requested has expired. Electronic data will be destroyed as outlined in each agency’s records retention schedules for such data.
7. **NO WARRANTY REGARDING INFORMATION**

7.1 Although Corrections uses reasonable care in collecting the data or information in its records, Corrections makes no express or implied warranty of the accuracy of the information that is being transferred to Revenue. Revenue acknowledges that it takes the information “as is”, and that no there is no express or implied warranty of accuracy or fitness for any purpose associated with the use of the data or information.

8. **TIME OF PERFORMANCE**

This Memorandum of Understanding shall continue unless terminated in accordance with section 11, Termination and Default, of this Memorandum of Understanding. This Memorandum of Understanding may, upon mutual agreement and according to the terms of the existing Memorandum of Understanding, be renewed for a period not to exceed a total of five (5) additional years.

Upon expiration of this Memorandum of Understanding, and in the absence of a new written agreement, the terms listed herein shall continue to govern the agreement between the parties until such time as a new Memorandum of Understanding is signed.

9. **LIAISONS AND NOTICE**

A. John Daugherty, Chief Information Officer, 5 South Last Chance Gulch, Helena, MT 59620, 444-4469 or successor serves as Corrections’ liaison.

B. Margaret Kauska, Chief Security Officer, PO Box 7701, Helena, MT 59604 or 125 N. Roberts, 3rd Floor, Helena, MT 59601, (406) 437-2977 or successor serves as Revenue’s liaison.

10. **AMENDMENTS**

All amendments to this Memorandum of Understanding shall be in writing and signed by the parties.

11. **TERMINATION AND DEFAULT**

Either party may terminate this Memorandum of Understanding without cause by providing written notice to the other as described in this paragraph. The party desiring to terminate the Memorandum of Understanding shall provide written notice to the other, which notice will establish a termination date not less than thirty (30) days from the date of such notice.

12. **INTEGRATION**

This Memorandum of Understanding contains the entire agreement between the parties and no statement, promises, or inducements made by either party or agents thereof, which are not contained in the written Memorandum of Understanding, shall be binding or valid. This Memorandum of Understanding shall not be enlarged, modified, or altered except upon written agreement signed by all parties to the Memorandum of Understanding.

13. **SEVERABILITY**
A declaration by any court, or any other binding legal source, that any provision of this Memorandum of Understanding is illegal and void shall not affect the legality and enforceability of any other provision of this Memorandum of Understanding, unless the provisions are mutually dependent.

14. COMPLETED MEMORANDUM OF UNDERSTANDING

This constitutes the completed Memorandum of Understanding. All other provisions contained in this original MOU shall remain unchanged.

SIGNATURE

DEPARTMENT OF CORRECTIONS  DEPARTMENT OF REVENUE

Mike Batista, Director  Mike Kadas, Director
MT Department of Corrections  MT Department of Revenue

Date  9.10.15

Date

Approved for Legal Content by:

Collen Hamblin
Legal Counsel
Department of Corrections

Date  8.20.15