§ 499-h. Confidentiality. 1. Except in accordance with a proper judicial order or as otherwise provided by law, it shall be unlawful for the commissioner of finance, any officer or employee of the department of finance, the president or a commissioner or employee of the tax commission, any person engaged or retained by such department or such commission on an independent contract basis, or any person who, pursuant to this title, is permitted to inspect any information submitted by an applicant to the department of finance pursuant to this title or to whom a copy, an abstract or a portion of any such information is furnished, to divulge or make known in any manner any such information to any person not authorized pursuant to this title to inspect such information. The officers charged with custody of such information shall not be required to produce any of it or evidence of anything contained in it in any action or proceeding in any court except on behalf of the commissioner of finance in an action or proceeding under the provisions of this title, or on behalf of any party to any action or proceeding under the provisions of this title when such information or facts shown thereby are directly involved in such action or proceeding, in either of which events the court may require the production of, and may admit in evidence so much of such information or of the facts shown thereby, as are pertinent to the action or proceeding and no more. Nothing herein shall be construed to prohibit the inspection by the legal representatives of the department of finance or the tax commission of such information submitted by any applicant who shall bring an action to correct an assessment. Nothing herein shall be construed to prohibit the delivery to an applicant or the applicant's duly authorized representative of a certified copy of any information submitted by an applicant to the department of finance pursuant to this title; or to any agency or any department of any city having a population of one million or more provided the same is requested for official business; nor to prohibit the inspection for official business of such information by the corporation counsel or other legal representatives of a city having a population of one million or more or by the district attorney of any county within such city; nor to prohibit the publication of statistics so classified as to prevent the identification of such information or particular items thereof. Information submitted by an applicant to the department of finance pursuant to this title shall not be subject to

disclosure pursuant to article six of the public officers law.

2. Any violation of the provisions of subdivision one of this section shall be punished by a fine not exceeding one thousand dollars or by imprisonment not exceeding one year, or both, at the discretion of the court, and if the offender be an officer or employee of the department of finance or of the tax commission, the offender shall be dismissed from office.