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## DIGEST

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HB 446 Original

2017 Regular Session

Marino

**Abstract:** Requires confidentiality and prohibits disclosure of information received by the state regarding the NPM Adjustment Settlement Agreement.

Present law requires the records and files held and maintained by the secretary for the Dept. of Revenue or certain records and files maintained pursuant to a tax ordinance of any political subdivision be confidential and privileged and shall not be divulged except in the administration and enforcement of tax laws.

Present law allows the secretary for the Dept. of Revenue to disclose to any person upon request the name and address of any registered wholesale tobacco dealer, but prevents the disclosure of any tax data of the wholesaler except for the information provided to the La. Dept. of Justice's tobacco settlement enforcement unit for the enforcement of the Master Settlement Agreement or tobacco laws.

Present law also allows the sharing of information between the secretary for the Dept. of Revenue, attorney general, and the commissioner of the office of alcohol and tobacco control with professional service firms retained for calculating tobacco revenue owed to the state pursuant to the Master Settlement Agreement. Proposed law retains present law and allows for the sharing of this information with a court, arbitrator, or data clearinghouse retained for calculating tobacco revenue owed to the state pursuant to the Master Settlement Agreement, the NPM Adjustment Agreement, and counsel for parties or experts in any related proceedings.

Proposed law further provides that any information received by the state pursuant to the NPM Adjustment Settlement Agreement is confidential and shall not be disclosed except in accordance with settlement terms or by court order.

(Amends R.S. 47:1508(B)(11))