

GREEN SHEET REDIGEST

HB 446

2017 Regular Session

Marino

(KEYWORD, SUMMARY, AND DIGEST as amended by Senate committee amendments)

REVENUE DEPARTMENT: Provides relative to confidentiality of certain taxpayer information

DIGEST

Present law requires the records and files held and maintained by the secretary for the Dept. of Revenue (DOR) 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 authorizes the secretary of DOR to disclose the name and address of any taxpayer who has filed an income or corporation franchise tax return, but prohibits the disclosure of any tax data.

Proposed law retains present law with respect to the disclosure of any tax data, but prohibits the secretary from disclosing the address of a taxpayer who filed an income or corporation franchise tax return.

Present law allows the secretary of DOR to disclose, 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 of DOR, attorney general, and the commissioner of the office of alcohol and tobacco control with professional service firms that are 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, and firms including data clearinghouses contemplated by the settlements, 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 shall be confidential and shall not be disclosed except in accordance with settlement terms or by court order.

Effective July 1, 2017.

(Amends R.S. 47:1508(B)(8) and (11))

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Remove the authority of the secretary of DOR to disclose the address of a taxpayer who has filed an income or corporate franchise tax return.
2. Add an effective date of July 1, 2017.

The House Floor Amendments to the engrossed bill:

1. Delete "data clearinghouse" from the list of parties the secretary, attorney general, and the commissioner of the office of alcohol and tobacco control may share certain taxpayer information.

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the reengrossed bill

1. Adds "data clearinghouse" from the list of parties the secretary, attorney general, and the commissioner of the office of alcohol and tobacco control may share certain taxpayer information.