

2018 Regular Session

SENATE BILL NO. 177

BY SENATOR WALSWORTH

LEGISLATIVE AUDITOR. Authorizes the legislative auditor to obtain certain information about employees with access to federal tax records of auditees. (gov sig)

1 AN ACT

2 To amend and reenact the introductory paragraph of R.S. 15:587.5(A) and R.S. 24:513(D)(3)
3 and to enact R.S. 15:587.5(A)(7) and R.S. 24:513.1(E), relative to the legislative
4 auditor; to authorize the legislative auditor to have access to federal tax information
5 relative to auditees; to authorize the legislative auditor to perform criminal
6 background checks on the auditor's employees having access to federal tax
7 information; and to provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. The introductory paragraph of R.S. 15:587.5(A) is hereby amended and
10 reenacted and R.S. 15:587.5(A)(7) is hereby enacted to read as follows:

11 §587.5. Agencies with access to federal tax information; criminal history
12 information

13 A. For purposes of this Section, "agency" means any agency that has an
14 agreement with the Internal Revenue Service to access federal tax information or is
15 **authorized by law to audit the records of an agency that has access to federal**
16 **tax information.** "Agency" shall include all of the following:

17 * * *

1 **(7) Louisiana Legislative Auditor, employees designated by legislative**
2 **auditor to audit the records of an agency that has access to federal tax**
3 **information.**

4 * * *

5 Section 2. R.S. 24:513(D)(3) is hereby amended and reenacted and R.S. 24:513.1(E)
6 is hereby enacted to read as follows:

7 §513. Powers and duties of legislative auditor; audit reports as public records;
8 assistance and opinions of attorney general; frequency of audits;
9 subpoena power

10 * * *

11 D. In addition, the legislative auditor shall perform the following duties and
12 functions:

13 * * *

14 (3)**(a)** He shall employ ~~such~~ personnel as may be necessary to perform the
15 duties and functions imposed herein, and may employ ~~such~~ professional and
16 technical personnel as may be necessary in the unclassified service, subject to the
17 other provisions of this Section.

18 **(b) He may perform criminal history records checks of current and**
19 **prospective employees, designated by the legislative auditor to audit the records**
20 **of an agency listed in R.S. 15:587.5, that has access to federal tax information.**

21 * * *

22 §513.1. Audit of accounts of Department of Revenue; confidentiality of information;
23 unauthorized disclosure; **criminal history information**

24 * * *

25 **E. The legislative auditor shall perform criminal history records checks**
26 **of current and prospective employees, designated by the legislative auditor to**
27 **audit the records of the Department of Revenue, in accordance with the**
28 **procedures provided in R.S. 15:587.5. Pursuant to this authorization and to**
29 **implement the requirements of R.S. 15:587.5, the legislative auditor shall**

1 **establish policies with regard to this matter.**

2 Section 3. This Act shall become effective upon signature by the governor or, if not
3 signed by the governor, upon expiration of the time for bills to become law without signature
4 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
5 vetoed by the governor and subsequently approved by the legislature, this Act shall become
6 effective on the day following such approval.

The original instrument was prepared by Leonore F. Heavey. The following digest, which does not constitute a part of the legislative instrument, was prepared by James Benton.

SB 177 Engrossed	DIGEST 2018 Regular Session	Walsworth
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Present law provides the exclusive list of agencies that may have an agreement with the Internal Revenue Service to access federal tax information.

Proposed law adds the legislative auditor to the agencies that can access federal tax information for purposes of performing audits.

Present law authorizes the legislative auditor to have access to the tax records of the Department of Revenue for purposes of auditing the Department of Revenue.

Proposed law authorizes the legislative auditor to have access to federal tax information and may preform criminal background checks on the auditor's employees who access federal tax information in records of an auditee.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 15:587.5(A)(intro para) and R.S. 24:513(D)(3); adds R.S. 15:587.5(A)(7) and R.S. 24:513.1(E))

Summary of Amendments Adopted by Senate

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

1. Makes technical changes.
2. Changes effective date.