

SENATE SUMMARY OF HOUSE AMENDMENTS

SB 177

2018 Regular Session

Walsworth

KEYWORD AND SUMMARY AS RETURNED TO THE SENATE

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

SUMMARY OF HOUSE AMENDMENTS TO THE SENATE BILL

1. Technical legislative bureau amendments.

DIGEST OF THE SENATE BILL AS RETURNED TO THE SENATE

DIGEST

SB 177 Engrossed

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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))

Thomas L. Tyler
Deputy Chief of Staff