

SENATE BILL NO. 177

BY SENATOR WALSWORTH

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AN ACT

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

Be it enacted by the Legislature of Louisiana:

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

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

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

* * *

1 (7) The legislative auditor and employees designated by the 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, who have 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
30 establish policies with regard to this matter.

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

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____