

2026 Regular Session

HOUSE BILL NO. 181

BY REPRESENTATIVE BACALA

1 AN ACT

2 To enact R.S. 24:513(Q) and R.S. 47:1508(B)(44), relative to Medicaid program and  
3 Supplemental Nutrition Assistance Program integrity; to authorize the Louisiana  
4 Department of Revenue to share state income tax return data with the legislative  
5 auditor for certain limited purposes; to authorize the legislative auditor to utilize such  
6 data for purposes of Medicaid and Supplemental Nutrition Assistance Program fraud  
7 detection and prevention; to provide for interagency agreements relative to sharing  
8 of data; to provide for an effective date; and to provide for related matters.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 24:513(Q) is hereby enacted to read as follows:

11 §513. Powers and duties of legislative auditor; audit reports as public records;  
12 assistance and opinions of attorney general; frequency of audits; subpoena  
13 power

14 \* \* \*

15 Q. The legislative auditor may access individual-level state income tax return  
16 data in accordance with R.S. 47:1508(B)(44) for the limited purposes of ensuring  
17 accuracy of Medicaid and Supplemental Nutrition Assistance Program eligibility  
18 determinations, detecting and preventing fraud in the Medicaid program and

1           Supplemental Nutrition Assistance Program, and fulfilling all other applicable  
2           requirements of the Medical Assistance Programs Integrity Law, R.S. 46:437.1 et  
3           seq.

4           Section 2. R.S. 47:1508(B)(44) is hereby enacted to read as follows:

5           §1508. Confidentiality of tax records

6   \*       \*       \*

7                           B. Nothing contained in this Section shall be construed to prevent:

8   \*       \*       \*

9                           (44)(a) The secretary from disclosing individual-level state income tax return  
10                           data to the legislative auditor, upon request of the legislative auditor, exclusively for  
11                           the purposes specified in this Paragraph.

12                           (b) The legislative auditor shall utilize data disclosed pursuant to this  
13                           Paragraph for only the following purposes:

14                           (i) Ensuring accuracy of Medicaid and Supplemental Nutrition Assistance  
15                           Program eligibility determinations.

16                           (ii) Detecting and preventing fraud in the Medicaid program and  
17                           Supplemental Nutrition Assistance Program.

18                           (iii) Fulfilling the requirements of the Medical Assistance Programs Integrity  
19                           Law, R.S. 46:437.1 et seq.

20                           (c) The secretary shall enter into any memorandum of understanding,  
21                           cooperative endeavor, or other type of agreement as may be necessary to facilitate  
22                           the sharing of data with the legislative auditor for the purposes set forth in this  
23                           Paragraph.

24                           (d) Any disclosure authorized pursuant to this Paragraph shall comply with  
25                           applicable federal law, including 26 U.S.C. 6103.

26   \*       \*       \*

27           Section 3. This Act shall become effective upon signature by the governor or, if not  
28           signed by the governor, upon expiration of the time for bills to become law without signature  
29           by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If

1 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
2 effective on the day following such approval.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

\_\_\_\_\_  
PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_