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DIGEST

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Hammett

HB No. 45

**Abstract:** Provides relative to the furnishing of tax information to the taxpayer or his duly authorized representative.

Present law allows for the delivery to the taxpayer or his duly authorized representative of a copy of any return, report, or other paper filed by him.

Proposed law retains present law and allows the release to the taxpayer or his duly authorized representative of any information regarding a taxpayer's individual income tax account even if the information has been provided by a third party.

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

(Amends R.S. 47:1508(B)(1))