

First Extraordinary Session, 2005

HOUSE BILL NO. 45

BY REPRESENTATIVES HAMMETT AND PINAC

TAX: Provides for the furnishing of tax information to the taxpayer or his duly authorized representative (Item #49)

1 AN ACT

2 To amend and reenact R.S. 47:1508(B)(1), relative to the furnishing of tax information to
3 the taxpayer or his duly authorized representative; to provide for an effective date;
4 and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:1508(B)(1) is hereby amended and reenacted to read as follows:

7 §1508. Confidential character of tax records

8 * * *

9 B. Nothing herein contained shall be construed to prevent:

10 (1) The delivery to a taxpayer or his duly authorized representative of a copy
11 of any return, ~~or~~ report, or any other paper filed by him pursuant to the provisions of
12 this Title or pursuant to the provision of a tax ordinance of a political subdivision,
13 or any information regarding a taxpayer's individual income tax account even if the
14 information has been provided by a third party pursuant to the provisions of this
15 Title.

16 * * *

17 Section 2. This Act shall become effective upon signature by the governor or, if not
18 signed by the governor, upon expiration of the time for bills to become law without signature
19 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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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument.

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))