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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Riley Boudreaux.

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DIGEST

Mount (SB 78)

Present law only allows the release of a copy of any return or report or any other paper filed by the taxpayer to the taxpayer or his duly authorized representative.

Proposed law allows the release of taxpayer income tax information filed by another to the taxpayer or his duly authorized representative.

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

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