

First Extraordinary Session, 2005

ACT No. 29

HOUSE BILL NO. 45

BY REPRESENTATIVES HAMMETT AND PINAC

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AN ACT

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

Be it enacted by the Legislature of Louisiana:

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

§1508. Confidential character of tax records

* * *

B. Nothing herein contained shall be construed to prevent:

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

* * *

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

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____