

Existing 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.

New law retains existing 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 (November 29, 2005).

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