

Regular Session, 2014

HOUSE BILL NO. 318

BY REPRESENTATIVE DANAHAAY

PUBLIC RECORDS: Provides a public records exemption for certain documents of or in the possession of the Board of Tax Appeals

1 AN ACT

2 To enact R.S. 44:4(48), relative to public records; to exempt certain records of or in the
3 possession of the Board of Tax Appeals; and to provide for related matters.

4 Be it enacted by the Legislature of Louisiana:

5 Section 1. R.S. 44:4(48) is hereby enacted to read as follows:

6 §4. Applicability

7 This Chapter shall not apply:

8 * * *

9 (48) To any tax information in the possession of the Board of Tax Appeals
10 that is required by law to be held confidential or privileged or to any internal
11 correspondence among the members and staff of the Board of Tax Appeals
12 pertaining to discussion of a case being adjudicated by the board.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

Danahay

HB No. 318

Abstract: Provides that the Public Records Law is not applicable to confidential or privileged tax information in the possession of the Board of Tax Appeals or to internal correspondence among the members and staff of the board pertaining to discussion of an issue in a case being adjudicated by the board.

Present law (Public Records Law, R.S. 44:1, et seq.) provides that all books, records, writings, accounts, letters and letter books, maps, drawings, photographs, cards, tapes, recordings, memoranda, and papers, and all copies, duplicates, photographs, including microfilm, or other reproductions thereof, or any other documentary materials, regardless of physical form or characteristics, including information contained in electronic data processing equipment, having been used, being in use, or prepared, possessed, or retained for use in the conduct, transaction, or performance of any business, transaction, work, duty, or function which was conducted, transacted, or performed by or under the authority of the constitution or laws of the state, or by or under the authority of any ordinance, regulation, mandate, or order of any public body or concerning the receipt or payment of any money received or paid by or under the authority of the constitution or the laws of the state, are "public records". Present law establishes the framework for the ready availability of public records to requesting persons, and specifically provides that it is the duty of the custodian of the public records for a public entity or agency to provide copies to persons so requesting. Present law provides for certain exceptions, exemptions, and limitations. Present law further specifies that any exception, exemption, and limitation to the laws pertaining to public records not provided for in the Public Records Law or in the constitution shall have no effect.

Proposed law provides that the Public Records Law shall not apply to any tax information in the possession of the Board of Tax Appeals which is required by law to be held confidential or privileged or to any internal correspondence among the members and staff of the board pertaining to discussion of a case being adjudicated by the board.

(Adds R.S. 44:4(48))