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DIGEST

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Riser

SB No. 110

Present law provides that records and files of the secretary of the Department of Revenue (DOR) or the records and files maintained pursuant to a tax ordinance of any political subdivision are confidential and privileged, and prohibits any person from divulging or disclosing information obtained from the records and files except in the administration and enforcement of the tax laws of this state or of a political subdivision of this state.

Prohibits any person from divulging or disclosing any information obtained from any examination or inspection of the premises or property of any person in connection with the administration and enforcement of the tax laws of this state or a political subdivision of this state except to the taxing jurisdiction of his employment or, in the case of an already existing independent contractor arrangement, to the contracting taxing jurisdiction.

Present law provides that neither the secretary of DOR nor any employee engaged in the administration or charged with the custody of these records or files shall be required to produce any of the records or files for inspection or use in any action or proceeding, except in an action or proceeding in the administration or enforcement of the tax laws of this state or of a political subdivision.

Present law provides that present law shall not be construed to prevent certain enumerated items.

Present law specifies that present law confidentiality provisions are not to be construed to prevent the secretary from disclosing to any person upon request the name and address of any registered wholesale tobacco dealer who holds a license or permit to operate within this state. Provides that the secretary may disclose certain tax data to other state agencies as well as local or federal agencies for limited enforcement purposes. Provides that the attorney general, commissioner, or secretary may also disclose any information obtained under present law pursuant to an order by a court of competent jurisdiction or if agreed upon in writing by the registered wholesale or retail tobacco dealer, sales entity affiliate, importer, or manufacturer.

Proposed law authorizes the secretary, attorney general, and commissioner to share such information with professional service firms retained for the purpose of calculating the tobacco revenue owed to the state pursuant to the Master Settlement Agreement and any subsequent agreements. Any information shared or furnished shall be considered and held to be confidential and privileged by the professional services firm.

Proposed law specifies that the disclosure of information by the attorney general, commissioner, or secretary permitted by present law and proposed law shall not constitute a violation of any other provision of law.

Proposed law provides that present law shall not be construed to prevent the sharing or furnishing of information to the Louisiana Office of Alcohol and Tobacco Control for the purposes of carrying out its administrative function of providing the state with an effective regulatory system for the alcoholic beverage and tobacco industries. Provides that information shared or furnished is to be considered and held confidential and privileged by the Louisiana Office of Alcohol and Tobacco Control as provided in present law.

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

(Amends R.S. 47:1508(B)(11); adds R.S. 47:1508(B)(35))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Authorizes the secretary, attorney general, and commissioner to share information with an entity retained for the purpose of calculating certain tobacco revenue owed to the state pursuant to the Master Settlement Agreement if the recipient entity agrees to maintain the confidentiality of the information.
2. Specifies that the disclosure of information by the attorney general, commissioner, or secretary permitted by present law and proposed law shall not constitute a violation of any other provision of law.

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Ways and Means to the engrossed bill.

1. Changes authorization for the sharing of information from entities retained for calculating the tobacco revenue owed to the state pursuant to the Master Settlement Agreement to professional service firms and requires the shared information to be held confidential and privileged.
2. Adds an effective date of upon signature of the governor.