

2017 Regular Session

HOUSE BILL NO. 446

BY REPRESENTATIVE MARINO

1 AN ACT

2 To amend and reenact R.S. 47:1508(B)(8) and (11), relative to the confidentiality of tax  
3 records; to provide for the confidentiality of certain taxpayer information; to provide  
4 for the disclosure of information relative to tobacco settlement enforcement; to  
5 provide for the confidentiality of information shared by the state relative to the NPM  
6 Adjustment Settlement Agreement; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:1508(B)(8) and (11) are hereby amended and reenacted to read  
9 as follows:

10 §1508. ~~Confidential character~~ Confidentiality of tax records

11 \* \* \*

12 B. Nothing herein contained shall be construed to prevent:

13 \* \* \*

14 (8) The secretary from disclosing the name ~~and address~~ of any taxpayer who  
15 has filed an income or corporation franchise tax return, but he shall not disclose any  
16 tax data whatsoever with respect to any taxpayer, and such information shall be made  
17 available to any taxpayer upon his request.

18 \* \* \*

19 (11) The secretary from disclosing to any person upon request the name and  
20 address of any registered wholesale tobacco dealer who holds a license or permit to  
21 operate within this state, but the secretary shall not disclose any tax data whatsoever  
22 with respect to the wholesaler, except for information provided to the tobacco

1 settlement enforcement unit of the Louisiana Department of Justice for the  
2 enforcement of Parts XIII and XIII-A of Chapter 32 of Title 13 of the Louisiana  
3 Revised Statutes of 1950 or to the Louisiana Office of Alcohol and Tobacco Control  
4 for the enforcement of Chapter 7 of Title 26 of the Louisiana Revised Statutes of  
5 1950. Such disclosure shall include any and all data with respect to dealers, including  
6 but not limited to any wholesaler or retailer, as well as manufacturer, sales entity  
7 affiliate, or importer. The secretary, attorney general, and commissioner shall share  
8 with each other the information received under the provisions of R.S. 13:5061 et  
9 seq., 5071 et seq., R.S. 26:901 et seq., and R.S. 47:841 et seq., and may share such  
10 information with other federal, state, or local taxing agencies or law enforcement  
11 authorities only for purposes of enforcement of those Sections and the corresponding  
12 laws of other states. The secretary, attorney general, and commissioner may share  
13 information received under this Paragraph with a court, arbitrator, or the professional  
14 services firm or firms including but not limited to the data clearinghouse  
15 contemplated by the settlements referenced below, that are retained for the purpose  
16 of assessing compliance with or otherwise calculating the tobacco revenue owed to  
17 the state pursuant to the Master Settlement Agreement executed on November 23,  
18 1998, as well as any subsequent agreements that may be executed pertaining to the  
19 Master Settlement Agreement, including the NPM Adjustment Settlement  
20 Agreement, as well as with counsel for the parties or expert witnesses in any  
21 proceedings relating thereto. Any information shared or furnished shall be  
22 considered and held to be confidential and privileged ~~by the professional services~~  
23 ~~firm or firms~~. The attorney general, commissioner, or secretary may also disclose  
24 any information obtained under this Paragraph pursuant to an order by a court of  
25 competent jurisdiction or if agreed upon in writing by the registered wholesale or  
26 retail tobacco dealer, sales entity affiliate, importer, or manufacturer. The disclosure  
27 of information by the attorney general, commissioner, or secretary permitted by this  
28 Paragraph shall not constitute a violation of any other provisions in law.  
29 Furthermore, any information received by the state pursuant to the NPM Adjustment  
30 Settlement Agreement shall be considered confidential and shall not be disclosed

