

RÉSUMÉ DIGEST**ACT 344 (HB 446)****2017 Regular Session****Marino**

Existing law requires the records and files held and maintained by the secretary for the Dept. of Revenue (DOR) or certain records and files maintained pursuant to a tax ordinance of any political subdivision be confidential and privileged and shall not be divulged except in the administration and enforcement of tax laws.

Existing law authorizes the secretary of DOR to disclose the name of any taxpayer who has filed an income or corporation franchise tax return, but prohibits the disclosure of any tax data.

Prior law authorized the secretary of DOR to disclose the address of any taxpayer who filed an income or corporation franchise tax return.

New law prohibits the secretary from disclosing the address of a taxpayer who filed an income or corporation franchise tax return.

Existing law allows the secretary of DOR to disclose, upon request, the name and address of any registered wholesale tobacco dealer, but prevents the disclosure of any tax data of the wholesaler except for the information provided to the La. Dept. of Justice's tobacco settlement enforcement unit for the enforcement of the Master Settlement Agreement or tobacco laws.

Existing law also allows the sharing of information between the secretary of DOR, attorney general, and the commissioner of the office of alcohol and tobacco control with professional service firms that are retained for calculating tobacco revenue owed to the state pursuant to the Master Settlement Agreement.

New law adds authorization for the sharing of this information with a court, arbitrator, and firms including data clearinghouses contemplated by the settlements, retained for calculating tobacco revenue owed to the state pursuant to the Master Settlement Agreement, the NPM Adjustment Agreement, and counsel for parties or experts in any related proceedings.

New law requires that any information received by the state pursuant to the NPM Adjustment Settlement Agreement be confidential and not be disclosed except in accordance with settlement terms or by court order.

Effective July 1, 2017.

(Amends R.S. 47:1508(B)(8) and (11))