The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore Heavey.

DIGEST

SB 177 Original | 2018 Regular Session | Walsworth

Present law provides the exclusive list of agencies that may have an agreement with the Internal Revenue Service to access federal tax information.

Proposed law adds the legislative auditor to the agencies that can access federal tax information for purposes of performing audits.

Present law authorizes the legislative auditor to have access to the tax records of the Department of Revenue for purposes of auditing the Department of Revenue.

Proposed law authorizes the legislative auditor to have access to federal tax information when performing criminal background checks on the auditor's employees.

Effective August 1, 2018.

(Adds R.S. 15:587.5(A)(7) and R.S. 24:513.1(E))