

RÉSUMÉ DIGEST

ACT 363 (SB 177)

2018 Regular Session

Walsworth

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

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

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

New law authorizes the legislative auditor to have access to federal tax information and may preform criminal background checks on the auditor's employees who access federal tax information in records of an auditee.

Effective upon signature of the governor (May 15, 2018).

(Amends R.S. 15:587.5(A)(intro para) and R.S. 24:513(D)(3); adds R.S. 15:587.5(A)(7) and R.S. 24:513.1(E))