

RÉSUMÉ DIGEST

ACT 339 (HB 800)

2018 Regular Session

Abramson

Existing law requires that 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.

New law authorizes the sharing of taxpayer names and addresses with the Dept. of the Treasury solely for purposes of the state treasurer's office carrying out its function pursuant to the Uniform Unclaimed Property Act of 1997 in existing law; however, DOR is prohibited from disclosing tax data to the Dept. of the Treasury.

New law requires that any information furnished be considered and held confidential and privileged by the treasurer.

Effective August 1, 2018.

(Adds R.S. 47:1508((B)(42))