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## DIGEST

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HB 72 Engrossed

2019 Regular Session

Bacala

**Abstract:** Authorizes the legislative auditor to access and the Dept. of Revenue to share individual and corporation income and franchise tax return data for the limited purposes of ensuring accuracy of eligibility determinations for state-administered programs, detecting and preventing fraud in state-administered programs, and verifying compliance with all applicable program requirements

Present law (R.S. 24:513) provides for the powers and duties of the legislative auditor.

Proposed law further authorizes the legislative auditor to access individual and corporation income and franchise tax return data for the limited purposes of ensuring accuracy of eligibility determinations for state-operated or state-administered programs, detecting and preventing fraud in state-operated or state-administered programs, and verifying compliance with all applicable program requirements. Proposed law limits the access granted to the legislative auditor in proposed law to the disclosure of taxpayer identification and income information necessary to verify state-operated or state-administered program eligibility.

Proposed law defines a state-operated or state-administered program as any assistance, benefit, credit, or incentive operated, administered, issued, or granted by the state which is based upon or partially based upon an income or asset test.

Present law, R.S. 47:1508(A), provides that the records and files of the secretary of the La. Dept. of Revenue are confidential and privileged, and that no person shall divulge or disclose any information obtained from such records and files except as authorized by present law.

Present law provides several authorizations and qualifications for various purposes.

Proposed law further authorizes the secretary of the La. Dept. of Revenue to disclose individual income and corporation income and franchise tax return data to the legislative auditor for the limited purposes set out in proposed law.

Proposed law authorizes the secretary of the La. Dept. of Revenue to enter into an agreement to facilitate sharing of data with the legislative auditor for the purposes set forth in proposed law.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Adds R.S. 24:513(P) and R.S. 47:1508(B)(43))

## Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Limit the access granted to the legislative auditor pursuant to proposed law to the disclosure of taxpayer identification and income information necessary to verify state-administered program eligibility.