

2020 Regular Session

HOUSE BILL NO. 82

BY REPRESENTATIVE BACALA

LEGISLATIVE AUDITOR: Authorizes the legislative auditor to access data from the Department of Revenue for the purpose of auditing programs

1 AN ACT

2 To enact R.S. 24:513(P) and R.S. 47:1508(B)(43) and (44), relative to the authority of the
3 legislative auditor; to provide relative to access to certain specified tax data by the
4 legislative auditor for certain limited purposes; to authorize the secretary of the
5 Louisiana Department of Revenue to share tax return data with the legislative auditor
6 for certain limited purposes; to provide for interagency agreements relative to
7 sharing and limited use of the data; and to provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 24:513(P) is hereby enacted to read as follows:

10 §513. Powers and duties of legislative auditor; audit reports as public records;
11 assistance and opinions of attorney general; frequency of audits; subpoena
12 power

13 * * *

14 P. The legislative auditor may access individual income, corporation income,
15 and franchise tax return data in accordance with and subject to the provisions of R.S.
16 47:1508.

17 Section 2. R.S. 47:1508(B)(43) and (44) are hereby enacted to read as follows:

18 §1508. Confidentiality of tax records

19 * * *

20 B. Nothing herein contained shall be construed to prevent:

21 * * *

1 (43)(a) The secretary from disclosing individual-level state income tax return
2 data to the legislative auditor exclusively for the purposes specified in this
3 Paragraph.

4 (b) The legislative auditor shall utilize data disclosed pursuant to this
5 Paragraph for the following purposes, exclusively:

6 (i) Ensuring accuracy of Medicaid eligibility determinations.

7 (ii) Detecting and preventing fraud in the Medicaid program.

8 (iii) Fulfilling the requirements of the Medical Assistance Programs Integrity
9 Law, R.S. 46:437.1 et seq.

10 (c) The secretary may enter into any memorandum of understanding,
11 cooperative endeavor, or other type of agreement as may be necessary to facilitate
12 the sharing of data with the legislative auditor for the purposes set forth in this
13 Paragraph.

14 (44)(a) The secretary from disclosing individual income, corporation
15 income, and franchise tax return data to the legislative auditor for the limited
16 purposes of ensuring accuracy of eligibility determinations for state-operated or state
17 -administered programs, detecting and preventing fraud in state-operated or state-
18 administered programs, and verifying compliance with all applicable program
19 requirements. For purposes of this Paragraph, "state-operated or state-administered
20 program" includes any assistance, benefit, credit, or incentive operated,
21 administered, issued, or granted by the state which is based or partially based on an
22 income or asset test.

23 (b) The secretary may enter into a memorandum of understanding,
24 cooperative endeavor, or other type of agreement as may be necessary to facilitate
25 the sharing of data with the legislative auditor for the purposes set forth in this
26 Paragraph.

27 Section 3. This Act shall become effective upon signature by the governor or, if not
28 signed by the governor, upon expiration of the time for bills to become law without signature
29 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If

- 1 vetoed by the governor and subsequently approved by the legislature, this Act shall become
2 effective on the day following such approval.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 82 Original

2020 Regular Session

Bacala

Abstract: Authorizes the legislative auditor to access and the Dept. of Revenue to share individual income, corporation income, and franchise tax return data for the limited purposes of ensuring accuracy and detecting and preventing fraud in state programs.

Present law 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 authorizes the secretary of the La. Department of Revenue to disclose individual-level state income tax return data to the legislative auditor for the following purposes exclusively:

- (1) Ensuring accuracy of Medicaid eligibility determinations.
- (2) Detecting and preventing fraud in the Medicaid program.
- (3) Fulfilling the requirements of present law relative to Medicaid program integrity.

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 of ensuring accuracy of eligibility determinations, detecting and preventing fraud, and verifying compliance regarding state-operated or state-administered programs, including any assistance, benefit, credit, or incentive operated, administered, issued, or granted by the state which is based or partially based on an income or asset test.

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.

Present law provides for the powers and duties of the legislative auditor.

Proposed law authorizes the legislative auditor to access individual income, corporation income, and franchise tax return data for the limited purposes of ensuring accuracy and detecting and preventing fraud in certain programs and verifying compliance with all applicable program requirements.

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) and (44))