

SENATE BILL NO. 81

BY SENATOR LUNEAU

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

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AN ACT

To amend and reenact R.S. 46:236.14(D)(2) and R.S. 47:1508(B)(23) and to enact R.S. 47:114.1, relative to reporting requirements to the Department of Revenue; to require businesses and governmental entities that pay certain service providers to file annual reports; to authorize the secretary of the Department of Revenue to promulgate rules; to provide for extensions and waivers; to provide for an exception to the confidentiality of the records of the secretary of the Department of Revenue; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 46:236.14(D)(2) is hereby amended and reenacted to read as follows:

§236.14. Employer reporting program

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D.

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(2) The Department of Children and Family Services shall secure either electronically or by hard copy **all of the following**:

(a) Wages ~~wages~~ and unemployment compensation information which is required to be submitted to the secretary of the United States Department of Labor for entry into the state directory of new hires.

(b) Any information reported to the Department of Revenue in accordance with R.S. 47:114.1.

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Section 2. R.S. 47:1508(B)(23) is hereby amended and reenacted and R.S. 47:114.1 is hereby enacted to read as follows:

§114.1. Annual Information Return of Service Recipient

A. Beginning January 1, 2022, any service recipient who makes or is required to make a return to the Internal Revenue Service, in accordance with Section 6041A(a) of the Internal Revenue Code and treasury regulations adopted thereunder and other administrative guidance issued by the Internal Revenue Service, including the instructions to Internal Revenue Service Form 1099-NEC or successor form, relating to payments made to a service provider as remuneration for services provided in this state, shall file a copy of the return with the secretary as provided for in this Section.

B.(1) The return copy shall be filed with the secretary on or before the 28th day of February of each year for the preceding calendar year. The first report shall be filed on or before February 28, 2022, for remunerations made during calendar year 2021.

(2) Upon receipt of a written request from a service recipient in the manner prescribed by the secretary, the secretary may grant a reasonable extension of time, not exceeding thirty days, for filing the annual report.

(3) The secretary may waive the annual reporting requirement upon a showing by the service recipient that the requirement creates an undue hardship. A request for waiver shall be submitted to the secretary in the manner prescribed by the secretary.

C. The secretary may promulgate rules and regulations in accordance with the Administrative Procedure Act to implement the provisions of this Section.

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§1508. Confidentiality of tax records

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B. Nothing herein contained shall be construed to prevent:

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(23) The **sharing or** furnishing of, upon the request of the secretary of the Department of Children and Family Services or her designee, the address and social security number of the person designated by Department of Children and Family Services as an absent parent **and any report required by R.S. 47:114.1** for the purpose of implementing the provisions of R.S. 46:236.1.1 et seq., the family and child support program.

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Section 3. This Act shall become effective on July 1, 2021.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____