

## RÉSUMÉ DIGEST

ACT 285 (SB 81)

2021 Regular Session

Luneau

New law requires any service recipient who makes or is required to make a return to the IRS relating to payments made to a service provider as remuneration for services provided in this state to file an annual report with the secretary beginning January 1, 2022.

New law requires the annual report to be filed with the Department of Revenue secretary on or before February 28th of each year for the preceding calendar year.

New law requires the first annual report to be filed on or before February 28, 2022, for remunerations made during calendar year 2021.

New law authorizes the secretary to grant filing extensions and waive the annual reporting requirement in certain circumstances.

New law authorizes the secretary to promulgate rules to implement the provisions of new law.

Present law (R.S. 46:236.14) requires the Department of Children and Family Services to secure either electronically or by hard copy wages and unemployment compensation information which is required to be submitted to the secretary of the U.S. Department of Labor for entry into the state directory of new hires.

New law retains prior law and further requires that the Department of Children and Family Services secure either electronically or by hard copy any information reported to the Department of Revenue regarding annual reports filed by service recipients.

Present law (R.S. 47:1508) requires the confidentiality of tax records and provides for exceptions.

New law authorizes the secretary of the Department of Revenue to share or furnish information with the Department of Children and Family Services regarding annual reports filed by service recipients.

Effective July 1, 2021.

(Amends R.S. 46:236.14(D)(2) and R.S. 47:1508(B)(23); adds R.S. 47:114.1)