

2026 Regular Session

HOUSE BILL NO. 181

BY REPRESENTATIVE BACALA

MEDICAID: Provides for Medicaid fraud detection and prevention

1 AN ACT

2 To enact R.S. 24:513(Q) and R.S. 47:1508(B)(44), relative to Medicaid program and
3 Supplemental Nutrition Assistance Program integrity; to authorize the Louisiana
4 Department of Revenue to share state income tax return data with the legislative
5 auditor for certain limited purposes; to authorize the legislative auditor to utilize such
6 data for purposes of Medicaid and Supplemental Nutrition Assistance Program fraud
7 detection and prevention; to provide for interagency agreements relative to sharing
8 of data; to provide for an effective date; and to provide for related matters.

9 Be it enacted by the Legislature of Louisiana:

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

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

14 * * *

15 Q. The legislative auditor may access individual-level state income tax return
16 data in accordance with R.S. 47:1508(B)(44) for the limited purposes of ensuring
17 accuracy of Medicaid and Supplemental Nutrition Assistance Program eligibility
18 determinations, detecting and preventing fraud in the Medicaid program and
19 Supplemental Nutrition Assistance Program, and fulfilling all other applicable
20 requirements of the Medical Assistance Programs Integrity Law, R.S. 46:437.1 et
21 seq.

1 Section 2. R.S. 47:1508(B)(44) is hereby enacted to read as follows:

2 §1508. Confidentiality of tax records

3 * * *

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

5 * * *

6 (44)(a) The secretary from disclosing individual-level state income tax return
7 data to the legislative auditor exclusively for the purposes specified in this
8 Paragraph.

9 (b) The legislative auditor shall utilize data disclosed pursuant to this
10 Paragraph for only the following purposes:

11 (i) Ensuring accuracy of Medicaid and Supplemental Nutrition Assistance
12 Program eligibility determinations.

13 (ii) Detecting and preventing fraud in the Medicaid program and
14 Supplemental Nutrition Assistance Program.

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

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

21 Section 3. This Act shall become effective upon signature by the governor or, if not
22 signed by the governor, upon expiration of the time for bills to become law without signature
23 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
24 vetoed by the governor and subsequently approved by the legislature, this Act shall become
25 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 181 Engrossed

2026 Regular Session

Bacala

Abstract: Authorizes the Dept. of Revenue to share individual-level state income tax return data with the legislative auditor for purposes of Medicaid and Supplemental Nutrition Assistance Program (SNAP) fraud detection and prevention.

Present law, R.S. 47:1508(A), provides that the records and files of the secretary of the 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.

Proposed law authorizes the secretary of the Dept. 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 and SNAP eligibility determinations.
- (2) Detecting and preventing fraud in the Medicaid and SNAP programs.
- (3) Fulfilling the requirements of present law relative to Medicaid program integrity, R.S. 46:437.1 et seq.

Proposed law authorizes the secretary of the Dept. of Revenue to enter into any memorandum of understanding, cooperative endeavor, or other type of agreement as may be necessary to facilitate the sharing of data with the legislative auditor for the purposes set forth in proposed law.

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

Proposed law retains present law and authorizes the legislative auditor to access individual-level state income tax return data, in accordance with proposed law, for the following purposes:

- (1) Ensuring accuracy of Medicaid and SNAP eligibility determinations.
- (2) Detecting and preventing fraud in the Medicaid and SNAP programs.
- (3) Fulfilling all other applicable requirements of present law relative to Medicaid program integrity, R.S. 46:437.1 et seq.

Present law, R.S. 24:513(G)(1), provides that an audit report prepared by the legislative auditor is public record, but confidential materials disclosed to the legislative auditor used to prepare an audit report are not public record.

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

(Adds R.S. 24:513(Q) and R.S. 47:1508(B)(44))

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on House and Governmental Affairs to the original bill:

1. Add authorization for the Dept. of Revenue to disclose, and for the legislative auditor to use, individual-level state income tax return data for purposes of SNAP program eligibility determinations and the detection and prevention of SNAP program fraud.