

Existing law (Public Records Law, R.S. 44:1, et seq.) provides that all books, records, writings, accounts, letters and letter books, maps, drawings, photographs, cards, tapes, recordings, memoranda, and papers, and all copies, duplicates, photographs, including microfilm, or other reproductions thereof, or any other documentary materials, regardless of physical form or characteristics, including information contained in electronic data processing equipment, having been used, being in use, or prepared, possessed, or retained for use in the conduct, transaction, or performance of any business, transaction, work, duty, or function which was conducted, transacted, or performed by or under the authority of the constitution or laws of the state, or by or under the authority of any ordinance, regulation, mandate, or order of any public body or concerning the receipt or payment of any money received or paid by or under the authority of the constitution or the laws of the state, are "public records". Existing law establishes the framework for the ready availability of public records to requesting persons, and specifically provides that it is the duty of the custodian of the public records for a public entity or agency to provide copies to persons so requesting. Existing law provides for certain exceptions, exemptions, and limitations. Existing law further specifies that any exception, exemption, and limitation to the laws pertaining to public records not provided for in the Public Records Law or in the constitution shall have no effect.

New law provides that the Public Records Law shall not apply to any tax information in the possession of the Board of Tax Appeals which is required by law to be held confidential or privileged or to any internal correspondence among the members and staff of the board pertaining to discussion of a case being adjudicated by the board.

Effective Aug. 1, 2014.

(Adds R.S. 44:4(48))