

2018 Regular Session

SENATE BILL NO. 119

BY SENATOR MORRELL

TAX/TAXATION. Provides relative to confidentiality of certain taxpayer information concerning Medicaid eligibility. (gov sig)

1 AN ACT

2 To amend and reenact R.S. 47:1508(B)(33) and to enact R.S. 47:1508(B)(42), relative to the
3 confidentiality of taxpayer information; to authorize the disclosure of taxpayer
4 information to the Department of Health to verify eligibility for Medicaid; to
5 authorize disclosure of certain tax credit information for publication on the state's
6 fiscal transparency website; to provide for an effective date; and to provide for
7 related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:1508(B)(33) is hereby amended and reenacted and R.S.
10 47:1508(B)(42) is hereby enacted to read as follows:

11 §1508. Confidentiality of tax records

12 * * *

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

14 * * *

15 (33) The sharing or furnishing, in the discretion of the secretary, of
16 information to the Louisiana Department of Health's tax filing ~~unit~~ **and Medicaid**
17 **fraud units** for the purposes of complying with mandatory requirements in

1 accordance with federal law, including information necessary to verify an
2 individual's eligibility for Medicaid.

3 * * *

4 (42) Beginning January 1, 2019, the sharing or furnishing with the
5 division of administration the total amount of tax credits claimed by taxpayers
6 for the purpose of publication on the state's fiscal transparency website as
7 follows:

8 (a) The name of all taxpayers claiming two hundred fifty thousand
9 dollars or more of total tax credits during the previous tax year including the
10 state of incorporation for taxpayers filing Louisiana corporation income and
11 franchise tax returns.

12 (b) The information shall not set forth the specific amount of tax credits
13 claimed by a taxpayer, but shall be reported by range with increments of not
14 more than five hundred thousand dollars, beginning with two hundred fifty
15 thousand dollars.

16 * * *

17 Section 2. This Act shall become effective upon signature by the governor or, if not
18 signed by the governor, upon expiration of the time for bills to become law without signature
19 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
20 vetoed by the governor and subsequently approved by the legislature, this Act shall become
21 effective on the day following such approval.

The original instrument was prepared by Leonore F. Heavey. The following digest, which does not constitute a part of the legislative instrument, was prepared by James Benton.

DIGEST

SB 119 Engrossed 2018 Regular Session Morrell

Present law authorizes the secretary of the Department of Revenue to furnish taxpayer information to the Department of Health's tax filing unit for the purposes of complying with federal law.

Proposed law authorizes the secretary of the Department of Revenue to also furnish taxpayer information to the Department of Health's Medicaid fraud unit as necessary for the purposes of verification of eligibility for Medicaid.

Proposed law provides that the sharing or furnishing with the division of administration the total amount of tax credits claimed by taxpayers for the purpose of publication on the state's fiscal transparency website as follows:

- (1) The name of all taxpayers claiming \$250,000 or more of total tax credits during the previous tax year including the state of incorporation for taxpayers filing Louisiana corporation income and franchise tax returns.
- (2) The information shall not set forth the specific amount of tax credits claimed by a taxpayer, but shall be reported by range with increments of not more than \$500,000, beginning with \$250,000.

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

(Amends R.S. 47:1508(B)(33); adds R.S. 47:1508(B)(42))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Authorizes disclosure of certain tax credit information for publication on the state's fiscal transparency website for tax credits of \$250,000 or more.