

2019 Regular Session

HOUSE BILL NO. 72

BY REPRESENTATIVE BACALA

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

LEGISLATIVE AUDITOR: Authorizes the legislative auditor to access data from the Department of Revenue for the purpose of auditing state-operated or state-administered programs

1 AN ACT

2 To enact R.S. 24:513(P) and R.S. 47:1508(B)(43), relative to the authority of the legislative  
3 auditor; to provide relative to access to certain specified tax data by the legislative  
4 auditor for certain limited purposes; to authorize the secretary of the Louisiana  
5 Department of Revenue to share tax return data with the legislative auditor for  
6 certain limited purposes; to provide for interagency agreements relative to sharing  
7 and limited use of the data; and to provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

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

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

13 \* \* \*

14 P. The legislative auditor may access individual income and corporation  
15 income and franchise tax return data in accordance with R.S. 47:1508 for the limited  
16 purposes of ensuring accuracy of eligibility determinations for state-operated or  
17 state-administered programs, detecting and preventing fraud in state-operated or  
18 state-administered programs, and verifying compliance with all applicable program  
19 requirements. For purposes of this Subsection, "state-operated or state-administered

1 program" shall include any assistance, benefit, credit, or incentive that is operated,  
2 administered, issued, or granted by the state and that is based upon or partially based  
3 upon an income or asset test.

4 Section 2. R.S. 47:1508(B)(43) is hereby enacted to read as follows:

5 §1508. Confidentiality of tax records

6 \* \* \*

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

8 \* \* \*

9 (43)(a) The secretary from disclosing individual income and corporation  
10 income and franchise tax return data to the legislative auditor for the limited  
11 purposes of ensuring accuracy of eligibility determinations for state-operated or state  
12 -administered programs, detecting and preventing fraud in state-operated or state-  
13 administered programs, and verifying compliance with all applicable program  
14 requirements. For purposes of this Paragraph, "state-operated or state-administered  
15 program" shall include any assistance, benefit, credit, or incentive operated,  
16 administered, issued or granted by the state which is based upon or partially based  
17 upon an income or asset test.

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

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

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**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)]

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HB 72 Original

2019 Regular Session

Bacala

**Abstract:** Authorizes the legislative auditor to access and the La. Dept. of Revenue to share individual income and corporation income and franchise tax return data for the limited purposes of ensuring accuracy of eligibility determinations for state-operated or state-administered programs, detecting and preventing fraud in state-operated or state-administered programs, and verifying compliance with all applicable program requirements

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

Proposed law further authorizes the legislative auditor to access individual income and corporation income and franchise tax return data for the limited purposes of ensuring accuracy of eligibility determinations for state-operated or state-administered programs, detecting and preventing fraud in state-operated or state-administered programs, and verifying compliance with all applicable program requirements. Provides that state-operated or state-administered program" includes any assistance, benefit, credit, or incentive operated, administered, issued or granted by the state which is based upon or partially based upon an income or asset test.

Present law, R.S. 47:1508(A), provides that the records and files of the secretary of the La. 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. Present law provides several authorizations and qualifications for various purposes.

Proposed law further authorizes the secretary of the La. Dept. of Revenue to disclose individual income and corporation income and franchise tax return data to the legislative auditor for the limited purposes set out in proposed law.

Proposed law authorizes the secretary of the La. Dept. of Revenue to enter into an agreement to facilitate sharing of data with the legislative auditor for the purposes set forth in proposed law.

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

(Adds R.S. 24:513(P) and R.S. 47:1508(B)(43))