

**LEGISLATIVE FISCAL OFFICE**  
**Fiscal Note**



Fiscal Note On: **HB 72** HLS 19RS 241

Bill Text Version: **REENGROSSED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> May 24, 2019	10:26 AM	<b>Author:</b> BACALA
<b>Dept./Agy.:</b> Revenue/Auditor		<b>Analyst:</b> Benjamin Vincent
<b>Subject:</b> Legislative Auditor Access to Tax Return Data		

LEGISLATIVE AUDITOR RE INCREASE SG EX See Note Page 1 of 1  
 Authorizes the legislative auditor to access data from the Department of Revenue for the purpose of auditing state-operated or state-administered programs

Proposed law authorizes the Louisiana Legislative Auditor (LLA) to access individual income and corporation income and franchise tax data for the purpose of ensuring accuracy of eligibility determinations for state-operated or state-administered programs that are based upon an income or asset test, detecting and preventing fraud, and verifying compliance with program requirements. Proposed law authorizes the Louisiana Dept. of Revenue (LDR) to enter into a data-sharing agreement with LLA and to disclose these data for these purposes.

Effective upon governor's signature.

<b>EXPENDITURES</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>5 -YEAR TOTAL</b>
State Gen. Fd.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	
Agy. Self-Gen.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<b>\$0</b>
<b>Annual Total</b>						
<b>REVENUES</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>5 -YEAR TOTAL</b>
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<b>\$0</b>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**EXPENDITURE EXPLANATION**

LLA reports that 34 existing auditors will access the data, and collect audit fees from the Dept of Health (LDH) and the Dept of Children and Family Services (DCFS). LLA additionally reports that the auditors will undergo certain background checks and fingerprinting to comply with federal requirements, at a total cost of under \$2,000. General fund and self-generated revenues will fund these expenditures.

Additionally, a potential cost for administering data collection and sharing procedures is anticipated by LDR. Any increased expenditures for this staff time would be supported by the general fund.

**REVENUE EXPLANATION**

Any impact to state revenues from proposed law is speculative.

Senate Dual Referral Rules  
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}  
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House  
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}  
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

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**Chief Economist**