SLS 18RS-488 **ORIGINAL**

2018 Regular Session

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SENATE BILL NO. 177

BY SENATOR WALSWORTH

LEGISLATIVE AUDITOR. Authorizes the legislative auditor to obtain certain information about employees with access to federal tax records of auditees. (8/1/18)

AN ACT

2	To enact R.S. 15:587.5(A)(7) and 24:513.1(E), relative to the legislative auditor; to
3	authorize the legislative auditor to have access to federal tax information relative to
4	auditees; to authorize the legislative auditor to perform criminal background checks
5	on the auditor's employees having access to federal tax information; and to provide
6	for related matters.
7	Be it enacted by the Legislature of Louisiana:
8	Section 1. R.S. 15:587.5(A)(7) is hereby enacted to read as follows:
9	§587.5. Agencies with access to federal tax information; criminal history
10	information
11	A. For purposes of this Section, "agency" means any agency that has an
12	agreement with the Internal Revenue Service to access federal tax information or is
13	authorized by law to audit the records of these agencies. "Agency" shall include
14	all of the following:
15	* * *
16	(7) Louisiana Legislative Auditor, employees designated by legislative
17	auditor to have access to federal tax information in the records of auditees.

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ORIGINAL
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2	Section 2. R.S. 24:513.1(E) is hereby enacted to read as follows:
3	§513.1. Audit of accounts of Department of Revenue; confidentiality of information;
4	unauthorized disclosure; criminal history information; access to
5	federal tax information
6	* * *
7	E. The legislative auditor may perform criminal history records checks
8	of current and prospective employees, designated by the legislative auditor to
9	have access to federal tax information in the records of an auditee, in
10	accordance with the procedures provided in R.S. 15:587.5. Pursuant to this
11	authorization and to implement the requirements of R.S. 15:587.5, the
12	legislative auditor shall establish policies with regard to this matter.
_	The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore Heavey.

DIGEST

2018 Regular Session

Walsworth

<u>Present law</u> provides the exclusive list of agencies that may have an agreement with the Internal Revenue Service to access federal tax information.

<u>Proposed law</u> adds the legislative auditor to the agencies that can access federal tax information for purposes of performing audits.

<u>Present law</u> authorizes the legislative auditor to have access to the tax records of the Department of Revenue for purposes of auditing the Department of Revenue.

<u>Proposed law</u> authorizes the legislative auditor to have access to federal tax information when performing criminal background checks on the auditor's employees.

Effective August 1, 2018.

SB 177 Original

(Adds R.S. 15:587.5(A)(7) and R.S. 24:513.1(E))