DIGEST

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HB 800 Original	2019 Decular Session	Abramson
TID 600 Original	2018 Regular Session	Autamson

Abstract: Authorizes the sharing of taxpayer names and addresses with the La. Dept. of the Treasury for purposes of the state treasurer's office carrying out its function required pursuant to the Uniform Unclaimed Property Act of 1997.

<u>Present law</u> requires the records and files held and maintained by the secretary for the Dept. of Revenue (DOR) or certain records and files maintained pursuant to a tax ordinance of any political subdivision be confidential and privileged and shall not be divulged except in the administration and enforcement of tax laws.

<u>Present law</u> authorizes the secretary of DOR to disclose the name of any taxpayer who has filed an income or corporation franchise tax return, but prohibits the disclosure of any tax data.

<u>Proposed law</u> retains <u>present law</u> with respect to the disclosure of any tax data, but <u>proposed law</u> changes <u>present law</u> by allowing the sharing of taxpayer names and addresses with the La. Dept. of the Treasury solely for purposes of the state treasurer's office carrying out its function pursuant to the Uniform Unclaimed Property Act of 1997 in <u>present law</u>.

(Adds R.S. 47:1508((B)(42))