
DIGEST

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HB 181 Reengrossed

2026 Regular Session

Bacala

Abstract: Authorizes the Dept. of Revenue to share individual-level state income tax return data with the legislative auditor for purposes of Medicaid and Supplemental Nutrition Assistance Program (SNAP) fraud detection and prevention.

Present law, R.S. 47:1508(A), provides that the records and files of the secretary of the 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.

Proposed law authorizes the secretary of the Dept. of Revenue to disclose individual-level state income tax return data to the legislative auditor for the following purposes exclusively:

- (1) Ensuring accuracy of Medicaid and SNAP eligibility determinations.
- (2) Detecting and preventing fraud in the Medicaid and SNAP programs.
- (3) Fulfilling the requirements of present law relative to Medicaid program integrity, R.S. 46:437.1 et seq.

Proposed law authorizes the secretary of the Dept. of Revenue to enter into any memorandum of understanding, cooperative endeavor, or other type of agreement as may be necessary to facilitate the sharing of data with the legislative auditor for the purposes set forth in proposed law.

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

Proposed law retains present law and authorizes the legislative auditor to access individual-level state income tax return data, in accordance with proposed law, for the following purposes:

- (1) Ensuring accuracy of Medicaid and SNAP eligibility determinations.
- (2) Detecting and preventing fraud in the Medicaid and SNAP programs.
- (3) Fulfilling all other applicable requirements of present law relative to Medicaid program integrity, R.S. 46:437.1 et seq.

Present law, R.S. 24:513(G)(1), provides that an audit report prepared by the legislative auditor is public record, but confidential materials disclosed to the legislative auditor used to prepare an audit

report are not public record.

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

(Adds R.S. 24:513(Q) and R.S. 47:1508(B)(44))

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on House and Governmental Affairs to the original bill:

1. Add authorization for the Dept. of Revenue to disclose, and for the legislative auditor to use, individual-level state income tax return data for purposes of SNAP program eligibility determinations and the detection and prevention of SNAP program fraud.