

First Extraordinary Session, 2005

SENATE BILL NO. 78

BY SENATOR MOUNT

REVENUE DEPARTMENT. Authorizes the release of information to an individual concerning his income tax account even if provided by a third party. (gov sig)

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AN ACT

To amend and reenact R.S. 47:1508(B)(1), relative to the furnishing of tax information to taxpayers; to authorize the Department of Revenue to release to taxpayers their income tax information; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:1508(B)(1) is hereby amended and reenacted to read as follows:

§1508. Confidential character of tax records

\* \* \*

B. Nothing herein contained shall be construed to prevent:

(1) The delivery to a taxpayer or his duly authorized representative of a copy of any return, ~~or~~ report or any other paper filed by him pursuant to the provisions of this Title or pursuant to the provision of a tax ordinance of a political subdivision, **or any information regarding a taxpayer's individual tax account even if the information has been provided by a third party pursuant to the provisions of this Title.**

\* \* \*

1           Section 2. This Act shall become effective upon signature by the governor or, if not  
2 signed by the governor, upon expiration of the time for bills to become law without signature  
3 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
4 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
5 effective on the day following such approval.

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The original instrument and the following digest, which constitutes no part  
of the legislative instrument, were prepared by Riley Boudreaux.

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#### DIGEST

Present law only allows the release of a copy of any return or report or any other paper filed  
by the taxpayer to the taxpayer or his duly authorized representative.

Proposed law allows the release of taxpayer income tax information filed by another to the  
taxpayer or his duly authorized representative.

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

(Amends R.S. 47:1508(B)(1))