ACT 215 (HB 357)   **2015 Regular Session**   **Ritchie**

Existing law requires financial institution data match, a partnership between child support programs and state financial institutions to identify financial accounts of delinquent obligors.

Existing law authorizes a bank or any affiliate of data match to disclose certain account information of individuals to the secretary of the Department of Children and Family Services (DCFS) or his designee in the office of children and family services, child support enforcement section, for establishing, modifying, or enforcing child support obligations.

Existing law limits disclosures to the name, record address, social security number, (SSN) or taxpayer ID number, and an average daily account balance for the most recent 30-day period of a noncustodial parent who maintains an account with the bank or affiliate and who owes past-due support as identified by the state by the noncustodial parent's name and SSN or taxpayer ID number. New law provides for the disclosure authorization of existing law to be made applicable to all persons who co-own an account with the noncustodial parent.

Existing law authorizes a bank or its subsidiary or affiliate of data match to disclose certain account information of individuals to the secretary of the Department of Revenue (DOR) or his designee in the office of debt recovery, hereinafter "office", within the DOR, for purposes of enforcing a final tax or non-tax assessment or judgment against the individual or entity.

Existing law limits disclosures to the name, record address, SSN or taxpayer ID number, other identifying information, and an average daily account balance for the most recent 30-day period of a person who is: (1) a state tax or state non-tax debtor who maintains an account or (2) a customer of the bank, subsidiary, or affiliate who purportedly owes a final state tax or state non-tax assessment or judgment. New law provides for the disclosure authorization of existing law to be made applicable to all persons who co-own an account with the state tax or state non-tax debtor, or customer.

Existing law requires financial institutions to disclose to DCFS the name, record address, SSN or taxpayer ID number, other identifying information, and an average daily account balance for the most recent 30-day period for each calendar quarter for each noncustodial parent owing past due support and who maintains an account at the financial institution. New law authorizes financial institutions to make the disclosures of existing law applicable to all persons who co-own an account with the noncustodial parent.

Existing law authorizes DCFS to pay a financial institution a reasonable fee not exceeding the actual cost incurred by the financial institution for conducting the data match. New law clarifies that the fee is a reasonable reimbursement fee, and authorizes the reasonable reimbursement fee to be paid quarterly or annually at the end of the state fiscal year upon request of any financial institution.

Existing law requires a financial institution or its processor to provide the DOR or office with the name, record address, SSN or taxpayer ID number, any other identifying information, and an average daily account balance for the most recent 30-day period for each calendar quarter for each account owner who maintains an account at the financial institution and who the office purports is a tax or nontax debtor. New law authorizes a financial institution to provide this information for all persons who co-own an account with the purported tax or nontax debtor.

New law removes the provision of prior law that prohibits DOR participation fee payments to financial institutions for complying with provisions of existing law, and provides that at the discretion of the secretary of DOR, the department or office and DCFS may enter into an agreement to share the costs of reimbursement fees paid to financial institutions for complying with financial institution data match laws pursuant to existing law. Requires the department to provide reimbursement out of current allocations.

Effective August 1, 2015.

(Amends R.S. 6:333(F)(14) and (18), R.S. 46:236.1.4(A) and (C), and R.S. 47:1677(A) and (F)(4); Adds R.S. 47:1677(F)(5))