The original instrument was prepared by Leonore F. Heavey. The following digest, which does not constitute a part of the legislative instrument, was prepared by James Benton.

DIGEST 2018 Regular Session

Walsworth

SB 177 Engrossed

<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 and may preform criminal background checks on the auditor's employees who access federal tax information in records of an auditee.

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

(Amends R.S. 15:587.5(A)(intro para) and R.S. 24:513(D)(3); adds R.S. 15:587.5(A)(7) and R.S. 24:513.1(E))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

- 1. Makes technical changes.
- 2. Changes effective date.