

2018 Regular Session

HOUSE BILL NO. 800

BY REPRESENTATIVES ABRAMSON AND JIM MORRIS

REVENUE DEPARTMENT: Authorizes the secretary of the Department of Revenue to disclose certain taxpayer information to the state treasurer

1 AN ACT

2 To enact R.S. 47:1508(B)(42), relative to the confidentiality of tax records; to authorize the
3 disclosure of certain information to the Louisiana Department of the Treasury; and
4 to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:1508(B)(42) is hereby enacted to read as follows:

7 §1508. Confidentiality of tax records

8 * * *

9 B. Nothing herein contained shall be construed to prevent:

10 * * *

11 (42) The sharing or furnishing of names and addresses of taxpayers, upon
12 request of the Louisiana Department of the Treasury, to be used for the sole purposes
13 of carrying out its unclaimed property function provided for in R.S. 9:151 et seq.

14 * * *

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 800 Original

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Abramson

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.

Present law 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.

Present law 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.

Proposed law retains present law with respect to the disclosure of any tax data, but proposed law changes present law 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 present law.

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