

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **SB 119** SLS 18RS 276
 Bill Text Version: **ENGROSSED**
 Opp. Chamb. Action: **w/ HSE COMM AMD**
 Proposed Amd.:
 Sub. Bill For.:

Date: May 7, 2018	10:24 AM	Author: MORRELL
Dept./Agy.: REVENUE		Analyst: Benjamin Vincent
Subject: Furnishing of Taxpayer Information to Medicaid Fraud Unit		

TAX/TAXATION EG1 SEE FISC NOTE GF EX See Note Page 1 of 1
 Provides relative to confidentiality of certain taxpayer information concerning Medicaid eligibility. (gov sig)

Current law authorizes the Secretary of the LA Department of Revenue (LDR) to provide taxpayer information to the LA Department of Health's (LDH) tax filing unit for the purposes of complying with federal law.

Proposed law authorizes the LDR Secretary to also provide taxpayer information to the LDH Medicaid fraud unit for the purposes of Medicaid eligibility verification of individuals.

Effective upon governor's signature.

EXPENDITURES	2018-19	2019-20	2020-21	2021-22	2022-23	5 -YEAR TOTAL
State Gen. Fd.	SEE BELOW					
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Annual Total						
REVENUES	2018-19	2019-20	2020-21	2021-22	2022-23	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

Proposed law authorizes the sharing of confidential taxpayer data between LDR and the LDH Medicaid fraud unit, at the discretion of the LDR Secretary, for the purposes of verifying individual eligibility for Medicaid.

Proposed law does not mandate the sharing of confidential taxpayer data between agencies, the construction of a secure or automated data transfer for these purposes, or any new or increased eligibility verification activity within LDR or LDH.

LFO assumes that any increase in expenditures due to data sharing requirements or eligibility verification efforts would be incurred as a result of separate legislation or an agency administrative rule, the costs of which would be attributable to that legislation or agency administrative rule.

HB 2 of the 2018 First Extraordinary Session provided for confidential taxpayer data-sharing, as well as increased LDR and LDH responsibility for eligibility verification and fraud detection efforts. Discussion of potential costs associated with such efforts are contained in the fiscal note on HB 2.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure.

Senate Dual Referral Rules
 13.5.1 >= \$100,000 Annual Fiscal Cost {S&H}
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H}

House
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Gregory V. Albrecht
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Chief Economist