
DIGEST

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HB 82 Original

2020 Regular Session

Bacala

Abstract: Authorizes the legislative auditor to access and the Dept. of Revenue to share individual income, corporation income, and franchise tax return data for the limited purposes of ensuring accuracy and detecting and preventing fraud in state programs.

Present law provides that the records and files of the secretary of the La. Dept. of Revenue are confidential and privileged and that no person shall divulge or disclose any information obtained from such records and files except as authorized by present law. Present law provides several authorizations and qualifications for various purposes.

Proposed law authorizes the secretary of the La. Department of Revenue to disclose individual-level state income tax return data to the legislative auditor for the following purposes exclusively:

- (1) Ensuring accuracy of Medicaid eligibility determinations.
- (2) Detecting and preventing fraud in the Medicaid program.
- (3) Fulfilling the requirements of present law relative to Medicaid program integrity.

Proposed law further authorizes the secretary of the La. Dept. of Revenue to disclose individual income and corporation income and franchise tax return data to the legislative auditor for the limited purposes of ensuring accuracy of eligibility determinations, detecting and preventing fraud, and verifying compliance regarding state-operated or state-administered programs, including any assistance, benefit, credit, or incentive operated, administered, issued, or granted by the state which is based or partially based on an income or asset test.

Proposed law authorizes the secretary of the La. Dept. of Revenue to enter into an agreement to facilitate sharing of data with the legislative auditor for the purposes set forth in proposed law.

Present law provides for the powers and duties of the legislative auditor.

Proposed law authorizes the legislative auditor to access individual income, corporation income, and franchise tax return data for the limited purposes of ensuring accuracy and detecting and preventing fraud in certain programs and verifying compliance with all applicable program requirements.

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

(Adds R.S. 24:513(P) and R.S. 47:1508(B)(43) and (44))