The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Curry Lann.

DIGEST 2021 Regular Session

Luneau

<u>Proposed law</u> requires any service recipient who makes or is required to make a return to the IRS relating to payments made to a service provider as remuneration for services provided in this state to file an annual report with the secretary beginning January 1, 2022.

<u>Proposed law</u> requires the annual report to be filed with the secretary on or before February 28th of each year for the preceding calendar year.

<u>Proposed law</u> requires the first annual report to be filed on or before February 28, 2022, for remunerations made during calendar year 2021.

<u>Proposed law</u> authorizes the secretary to grant filing extensions and waive the annual reporting requirement in certain circumstances.

<u>Proposed law</u> authorizes the secretary to promulgate rules to implement the provisions of <u>proposed</u> law.

<u>Present law</u> (R.S. 46:236.14) requires the Department of Children and Family Services to secure either electronically or by hard copy wages and unemployment compensation information which is required to be submitted to the secretary of the U.S. Department of Labor for entry into the state directory of new hires.

<u>Proposed law</u> retains <u>present law</u> and further requires that the Department of Children and Family Services secure either electronically or by hard copy any information reported to the Department of Revenue regarding annual reports filed by service recipients.

Present law (R.S. 47:1508) requires the confidentiality of tax records and provides for exceptions.

<u>Proposed law</u> authorizes the secretary of the Department of Revenue to share or furnish information with the Department of Children and Family Services regarding annual reports filed by service recipients.

Effective July 1, 2021.

SB 81 Engrossed

(Amends R.S. 46:236.14(D)(2) and R.S. 47:1508(B)(23); adds R.S. 47:114.1)

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to

the original bill

- 1. Requires the Department of Children and Family Services to secure either electronically or by hard copy any information reported to the Department of Revenue regarding annual reports filed by service recipients.
- 2. Authorizes the secretary of the Department of Revenue to share or furnish information with the Department of Children and Family Services regarding annual reports filed by service recipients.
- 3. Makes technical changes.