

2026 Regular Session

HOUSE BILL NO. 181

BY REPRESENTATIVE BACALA

MEDICAID: Provides for Medicaid fraud detection and prevention

1 AN ACT

2 To enact R.S. 24:513(Q) and R.S. 47:1508(B)(44), relative to Medicaid program integrity;
3 to authorize the Louisiana Department of Revenue to share state income tax return
4 data with the legislative auditor for certain limited purposes; to authorize the
5 legislative auditor to utilize such data for purposes of Medicaid fraud detection and
6 prevention; to provide for interagency agreements relative to sharing of data; to
7 provide for an effective date; and to provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 24:513(Q) is hereby enacted to read as follows:

10 §513. Powers and duties of legislative auditor; audit reports as public records;
11 assistance and opinions of attorney general; frequency of audits; subpoena
12 power

13 * * *

14 Q. The legislative auditor may access individual-level state income tax return
15 data in accordance with R.S. 47:1508(B)(44) for the limited purposes of ensuring
16 accuracy of Medicaid eligibility determinations, detecting and preventing fraud in
17 the Medicaid program, and fulfilling all other applicable requirements of the Medical
18 Assistance Programs Integrity Law, R.S. 46:437.1 et seq.

19 Section 2. R.S. 47:1508(B)(44) is hereby enacted to read as follows:

20 §1508. Confidentiality of tax records

21 * * *

B. Nothing herein contained shall be construed to prevent:

* * *

(44)(a) The secretary from disclosing individual-level state income tax return data to the legislative auditor exclusively for the purposes specified in this Paragraph.

(b) The legislative auditor shall utilize data disclosed pursuant to this Paragraph for only the following purposes:

(i) Ensuring accuracy of Medicaid eligibility determinations.

(ii) Detecting and preventing fraud in the Medicaid program.

(iii) Fulfilling the requirements of the Medical Assistance Programs Integrity Law, R.S. 46:437.1 et seq.

(c) The secretary may enter into any memorandum of understanding, cooperative endeavor, or other type of agreement as may be necessary to facilitate the sharing of data with the legislative auditor for the purposes set forth in this Paragraph.

Section 3. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on the day following such approval.

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 181 Original

2026 Regular Session

Bacala

Abstract: Authorizes the La. Dept. of Revenue to share individual-level state income tax return data with the legislative auditor for purposes of Medicaid fraud detection and prevention.

Present law, R.S. 47:1508(A), provides that the records and files of the secretary of the La. Dept. of Revenue are confidential and privileged, no person shall divulge or disclose any information obtained from such records and files except as authorized by present law.

Proposed law authorizes the secretary of the La. Dept. 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, R.S. 46:437.1 et seq.

Proposed law authorizes the secretary of the La. Dept. of Revenue to enter into any memorandum of understanding, cooperative endeavor, or other type of agreement as may be necessary to facilitate the sharing of data with the legislative auditor for the purposes set forth in proposed law.

Present law, R.S. 24:513, provides for the powers and duties of the legislative auditor.

Proposed law retains present law and authorizes the legislative auditor to access individual-level state income tax return data, in accordance with proposed law, for the following purposes:

- (1) Ensuring accuracy of Medicaid eligibility determinations.
- (2) Detecting and preventing fraud in the Medicaid program.
- (3) Fulfilling all other applicable requirements of present law relative to Medicaid program integrity, R.S. 46:437.1 et seq.

Present law, R.S. 24:513(G)(1), provides that an audit report prepared by the legislative auditor is public record, but confidential materials disclosed to the legislative auditor used to prepare an audit report are not public record.

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

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