
DIGEST

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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))