Regular Session, 2011

HOUSE BILL NO. 455

BY REPRESENTATIVE HARRISON

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

REVENUE DEPARTMENT: Provides relative to the confidential character of tax records and the sharing of information regarding postsecondary education and employment information with the La. Board of Regents

AN ACT

To enact R.S. 47:1508(B)(29), relative to the Department of Revenue; to provide with respect to the confidentiality of taxpayer records; to authorize the sharing of information relating to certain postsecondary education and employment information; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:1508(B)(29) is hereby enacted to read as follows:

§1508. Confidential character of tax records

* * *

B.

* * *

(29) The sharing or furnishing, in the discretion of the secretary, of a taxpayer's reported postsecondary education and employment information to the Louisiana Board of Regents for purposes of generating data related to the success of Louisiana's postsecondary graduates in the workforce. Any information shared or furnished shall be considered held confidential by the Louisiana Board of Regents to the same extent provided for in Subsection A of this Section.

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CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

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)]

Harrison HB No. 455

Abstract: Authorizes the Dept. of Revenue to share taxpayer information on postsecondary education and employment with the La. Board of Regents.

Present law provides for the confidentiality of taxpayer records and for exceptions under which information may be shared with other public entities.

Proposed law retains present law and adds an exception for the sharing of taxpayer information on postsecondary education and employment with the La. Board of Regents.

(Adds R.S. 47:1508(B)(29))

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