

Regular Session, 2014

SENATE BILL NO. 110

BY SENATOR RISER

REVENUE DEPARTMENT. Provides an exception to the Department of Revenue's duty to keep certain tax records confidential. (8/1/14)

1 AN ACT

2 To enact R.S. 47:1508(B)(35), relative to the Department of Revenue; to provide for an  
3 exception to the duty of the secretary of the department to keep certain tax records  
4 confidential; to authorize the sharing or furnishing of certain information to the  
5 office of alcohol and tobacco control; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:1508(B)(35) is hereby enacted to read as follows:

8 §1508. Confidential character of tax records

9 \* \* \*

10 B. Nothing herein contained shall be construed to prevent:

11 \* \* \*

12 **(35) The sharing or furnishing, in the discretion of the secretary, of**  
13 **information to the Louisiana Office of Alcohol and Tobacco Control for the**  
14 **purposes of carrying out its administrative function of providing the state with**  
15 **an effective regulatory system for the alcoholic beverage and tobacco industries.**  
16 **Any information shared or furnished shall be considered and held confidential**  
17 **and privileged by the Louisiana Office of Alcohol and Tobacco Control to the**

1 **same extent provided for in Subsection A of this Section.**

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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Thomas L. Tyler.

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#### DIGEST

Riser (SB 110)

Present law provides that records and files of the secretary of the Department of Revenue (DOR) or the records and files maintained pursuant to a tax ordinance of any political subdivision are confidential and privileged, and prohibits any person from divulging or disclosing information obtained from the records and files except in the administration and enforcement of the tax laws of this state or of a political subdivision of this state.

Prohibits any person from divulging or disclosing any information obtained from any examination or inspection of the premises or property of any person in connection with the administration and enforcement of the tax laws of this state or a political subdivision of this state except to the taxing jurisdiction of his employment or, in the case of an already existing independent contractor arrangement, to the contracting taxing jurisdiction.

Present law provides that neither the secretary of DOR nor any employee engaged in the administration or charged with the custody of these records or files shall be required to produce any of the records or files for inspection or use in any action or proceeding, except in an action or proceeding in the administration or enforcement of the tax laws of this state or of a political subdivision.

Present law provides that it not be construed to prevent certain enumerated items.

Proposed law provides that present law not be construed to prevent the sharing or furnishing of information to the Louisiana Office of Alcohol and Tobacco Control for the purposes of carrying out its administrative function of providing the state with an effective regulatory system for the alcoholic beverage and tobacco industries. Provides that information shared or furnished is to be considered and held confidential and privileged by the Louisiana Office of Alcohol and Tobacco Control as provided in present law.

Effective August 1, 2014.

(Adds R.S. 47:1508(B)(35))