

Prior law provided 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 prohibited 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.

Prohibited 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.

Prior law provided 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.

Prior law provided that prior law shall not be construed to prevent certain enumerated items.

Prior law specified that prior law confidentiality provisions are not to be construed to prevent the secretary from disclosing to any person upon request the name and address of any registered wholesale tobacco dealer who holds a license or permit to operate within this state. Provided that the secretary may disclose certain tax data to other state agencies as well as local or federal agencies for limited enforcement purposes. Provided that the attorney general, commissioner, or secretary may also disclose any information obtained under prior law pursuant to an order by a court of competent jurisdiction or if agreed upon in writing by the registered wholesale or retail tobacco dealer, sales entity affiliate, importer, or manufacturer.

New law authorizes the secretary, attorney general, and commissioner to share such information with professional service firms retained for the purpose of calculating the tobacco revenue owed to the state pursuant to the Master Settlement Agreement and any subsequent agreements. Any information shared or furnished shall be considered and held to be confidential and privileged by the professional services firm.

New law specifies that the disclosure of information by the attorney general, commissioner, or secretary permitted by prior law and new law shall not constitute a violation of any other provision of law.

New law provides that prior law shall not be construed to prevent the sharing or furnishing of information to the La. 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 office as provided in prior law.

Effective upon signature of governor (June 19, 2014).

(Amends R.S. 47:1508(B)(11); adds R.S. 47:1508(B)(35))