

SENATE BILL NO. 110

BY SENATOR RISER

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AN ACT

To amend and reenact R.S. 47:1508(B)(11) and to enact R.S. 47:1508(B)(35), relative to the Department of Revenue; to provide for an exception to the duty of the secretary of the department to keep certain tax records confidential; to authorize the sharing or furnishing of certain information to the office of alcohol and tobacco control and other entities; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:1508(B)(11) is hereby amended and reenacted and R.S. 47:1508(B)(35) is hereby enacted to read as follows:

§1508. Confidential character of tax records

* * *

B. Nothing herein contained shall be construed to prevent:

* * *

(11) 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, but the secretary shall not disclose any tax data whatsoever with respect to the wholesaler, except for information provided to the tobacco settlement enforcement unit of the Louisiana Department of Justice for the enforcement of Parts XIII and XIII-A of Chapter 32 of Title 13 of the Louisiana Revised Statutes of 1950 or to the Louisiana Office of Alcohol and Tobacco Control for the enforcement of Chapter 7 of Title 26 of the Louisiana Revised Statutes of 1950. Such disclosure shall include any and all data with respect to dealers, including but not limited to any wholesaler or retailer, as well as manufacturer, sales entity

1 affiliate, or importer. The secretary, attorney general, and commissioner shall share
 2 with each other the information received under the provisions of R.S. 13:5061 et
 3 seq., 5071 et seq., 26:901 et seq., and R.S. 47:841 et seq. and may share such
 4 information with other federal, state, or local taxing agencies or law enforcement
 5 authorities only for purposes of enforcement of those Sections and the corresponding
 6 laws of other states. **The secretary, attorney general, and commissioner may**
 7 **share information received under this Paragraph with the professional services**
 8 **firm or firms retained for the purpose of calculating the tobacco revenue owed**
 9 **to the state pursuant to the Master Settlement Agreement executed on**
 10 **November 23, 1998, as well as any subsequent agreements that may be executed**
 11 **pertaining to the Master Settlement Agreement. Any information shared or**
 12 **furnished shall be considered and held to be confidential and privileged by the**
 13 **professional services firm or firms.** The attorney general, commissioner, or
 14 secretary may also disclose any information obtained under this Paragraph pursuant
 15 to an order by a court of competent jurisdiction or if agreed upon in writing by the
 16 registered wholesale or retail tobacco dealer, sales entity affiliate, importer, or
 17 manufacturer. **The disclosure of information by the attorney general,**
 18 **commissioner, or secretary permitted by this Paragraph shall not constitute a**
 19 **violation of any other provisions in law.**

20 * * *

21 **(35) The sharing or furnishing, in the discretion of the secretary, of**
 22 **information to the Louisiana Office of Alcohol and Tobacco Control for the**
 23 **purposes of carrying out its administrative function of providing the state with**
 24 **an effective regulatory system for the alcoholic beverage and tobacco industries.**
 25 **Any information shared or furnished shall be considered and held confidential**
 26 **and privileged by the Louisiana Office of Alcohol and Tobacco Control to the**
 27 **same extent provided for in Subsection A of this Section.**

28 Section 2. This Act shall become effective upon signature by the governor or, if not
 29 signed by the governor, upon expiration of the time for bills to become law without signature
 30 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If

1 vetoed by the governor and subsequently approved by the legislature, this Act shall become
2 effective on the day following such approval.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____