

Regular Session, 2012

SENATE BILL NO. 706

BY SENATOR GALLOT

PUBLIC RECORDS. Provides for the confidential character of tax records. (8/1/12)

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AN ACT

To enact R.S. 47:1508(B)(30), relative to the Department of Revenue; to provide with respect to the confidentiality of taxpayer records; to authorize the sharing of information to the Louisiana Public Service Commission in certain circumstances; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:1508(B)(30) is hereby enacted to read as follows:

§1508. Confidential character of tax records

* * *

B. Nothing herein contained shall be construed to prevent:

* * *

(30) The sharing or furnishing, in the discretion of the secretary, of information to the Louisiana Public Service Commission for the purposes of determining, investigating and enforcing the provisions of R.S. 45:1177. Any information shared or furnished shall be considered and held confidential and privileged by the Louisiana Public Service Commission to the same extent heretofore provided.

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Lauren Bailey.

DIGEST

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 with the Louisiana Public Service Commission in certain circumstances.

Effective August 1, 2012.

(Adds R.S. 47:1508(B)(30))