## SLS 12RS-1802

## **ENGROSSED**

Regular Session, 2012

SENATE BILL NO. 706

BY SENATOR GALLOT

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

1	AN ACT
2	To enact R.S. 47:1508(B)(30) and (31), relative to the Department of Revenue; to provide
3	with respect to the confidentiality of taxpayer records; to authorize the sharing of
4	information to the Louisiana Public Service Commission and the Louisiana Senate
5	and House of Representatives in certain circumstances; and to provide for related
6	matters.
7	Be it enacted by the Legislature of Louisiana:
8	Section 1. R.S. 47:1508(B)(30)and (31) are hereby enacted to read as follows:
9	§1508. Confidential character of tax records
10	* * *
11	B. Nothing herein contained shall be construed to prevent:
12	* * *
13	(30) The sharing or furnishing, in the discretion of the secretary, of
14	information to the Louisiana Public Service Commission for the purposes of
15	determining, investigating and enforcing the provisions of R.S. 45:1177. Any
16	information shared or furnished shall be considered and held confidential and
17	privileged by the Louisiana Public Service Commission to the same extent

Page 1 of 2 Coding: Words which are struck through are deletions from existing law; words in **boldface type and underscored** are additions.

1	heretofore provided.
2	(31) The sharing or furnishing of taxpayer records of any person
3	nominated or appointed to a board, commission, committee, corporation,
4	district or other office or position that requires confirmation or election by the
5	Senate or the House of Representatives. Any records so furnished shall be
6	considered confidential and privileged by the Senate or the House of
7	Representatives to the same extent provided for in Subsection A of this Section.
8	* * *

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

## DIGEST

Gallot (SB 706)

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

<u>Proposed law</u> retains <u>present law</u> and adds an exception for the sharing of taxpayer information with the Louisiana Public Service Commission, Senate or House or Representatives in certain circumstances.

Effective August 1, 2012.

(Adds R.S. 47:1508(B)(30) and (31))

## Summary of Amendments Adopted by Senate

<u>Committee Amendments Proposed by Senate Committee on Senate and</u> <u>Governmental Affairs to the original bill</u>

1. Adds an exception for the sharing of taxpayer information with the Senate or the House of Representatives.