



Distributions & Information Release

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Distribution of Information

- What is Provided by Collectors to Taxing Authorities?
 - What documents and information accompany the disbursement of funds?
 - What documents and information should be excluded?

Included Information

- Total Collections
 - Statistics and categorical breakdown permitted by La. R.S. 47:1508
 - Exceptions to this rule
 - Breakdown of collections from enforcement actions or audits
- Each taxing authority's share of expenses
 - Supporting data for expenses if not a percentage of collection allocation
 - Supporting data for expenses available upon request
- Other noteworthy data
 - Statistics relating to delinquent taxpayers
 - Statistics relating to the status of ongoing audits

Excluded Information

- Information provided may violate La. R.S. 47:1508
 - Categories or “statistics” which clearly identify or suggest information pertaining to a specific taxpayer
 - Names of businesses currently under audit
 - Names of businesses that are “delinquent” in filing or remitting taxes
 - If a “delinquent” is in the middle of the assessment process, is this information that can be disclosed to taxing authority representatives?
 - There are written policies and procedures present to protect and guide Collectors so all parties know the “rules of the road” and the Collector does not inadvertently violate La. R.S. 47:1508
- Projections for future collections
 - Unless forecasting collections is specifically within the scope of your duties, it should be avoided

Taxpayer Confidentiality

- Under the Public Records Act, all documents created and kept by political subdivisions are “public records” unless the document is protected from disclosure by law or privilege.
- La. R.S. 47:1508 creates an exception from the Public Records Act for confidential taxpayer information.
- La R.S. 47:1508 and La. R.S. 47:1508.1 subjects violators to criminal and civil penalties for violation of provisions; however, exceptions to La. R.S. 47:1508 exist.

Providing Confidential Records to Mayors, Sheriffs, Council Members, etc.

- Occasionally, School Board members, Mayors, Council members and others representing or employed by taxing authorities for which the Collector administers tax will seek confidential taxpayer information.
- La. R.S. 47:1508B and LA Attorney General Opinions permit Collectors to provide this information provided it is in the administration and enforcement of the tax.
- Best practices to protect against any 1508.1 liability

1508 Disclosure

- When providing confidential taxpayer information to taxing authority representatives, do the following:
 - Provide a signed disclosure that information being sought for administration and enforcement of tax purposes *only*;
 - Provide a copy of La. R.S. 47:1508 and 47:1508.1, and
 - Obtain a signed agreement that person(s) have read La. R.S. 47:1508 and 47:1508.1, agree to be bound by its provisions, and relieve the Collector from any liability if the confidential information is unlawfully disclosed by the person(s).

1508 Exceptions

- Taxpayers in litigation
- Information shared with taxing authorities regarding the enforcement and administration of the tax
- Information shared with the State or other local collectors
- Various other exceptions to “general rule” found in La. R.S. 47:1508B
 - Reciprocal Information Sharing Agreements

Reciprocal Information Sharing Agreements

- Are reciprocal information sharing agreements between parishes or between a parish and the LA Department of Revenue necessary?
- What are best practices?
- Who may share information? How does this law impact the sharing of information by contract auditors?

Objectionable 1508 Request

- How should a Collector respond to a request for information or records which may violate La. R.S. 47:1508?
 - Require party seeking information to obtain a subpoena.
 - Object to responding to the subpoena by filing a Motion to Quash
 - Either the Motion to Quash will be granted and the documents/information will not have to be disclosed, or the court will order the Collector to disclose the documents/information and the exception to La. R.S. 47:1508 for responding to court orders is in place protecting the Collector for the disclosure.