

RULE
Department of Revenue
Policy Services Division

Criminal History Record Checks for
Access to Federal Tax Information
(LAC 61:I.103)

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 44:98 (January 2018), amended LR 48:0000 (August 2022).

Kevin J. Richard
Secretary

2208#050

Under the authority of R.S. 15:587.5, 47:1504.1, 47:1511, and, in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, has amended LAC 61:I.103(D)(3).

The primary purpose of this amendment is to change the timeframe in which criminal history record checks for access to federal tax information must be done. This change reflects the Internal Revenue Service's updated requirement that criminal history record checks are to be conducted every five years. Fingerprinting and criminal history record checks are mandated by R.S. 15:587.5. This Rule is hereby adopted on the day of promulgation.

Title 61
REVENUE AND TAXATION

**Part I. Taxes Collected and Administered by the
Secretary of Revenue**

Chapter 1. Office of the Secretary

**§103. Criminal History Records Checks for Access to
Federal Tax Information**

A. Introduction and Purpose

1. Safeguarding federal tax information (FTI) is critically important to the continuous protection of taxpayer confidentiality as required by 26 U.S.C. 6103(p)(4) of the Internal Revenue Code and Publication 1075. The Department of Revenue will conduct fingerprinting, along with national, state, and local criminal history record checks on all individuals handling and those who may handle FTI in order to ensure the Department of Revenue is making a complete effort to protect the sensitive information of all taxpayers and complying with federal confidentiality laws and background investigation standards. The criminal history record checks will be used to determine the suitability of individuals to access FTI in performance of their job duties or services for the Department of Revenue. In determining suitability, the Department of Revenue will use information obtained through the criminal history record check to identify trends of behavior that may not rise to the criteria for reporting to the FBI or state database, but are a good source of information about the individual.

B. - C. ...

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D. General Provisions for Criminal History Record Checks

1. - 2. ...

3. Criminal history record checks will be completed, at minimum, every five years.

D.4. - G.3. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 15:587.5, R.S. 47:1504.1 and R.S. 47:1511.