

ACT No. 150

2017 Regular Session

HOUSE BILL NO. 333

BY REPRESENTATIVE JEFFERSON

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AN ACT

To amend and reenact R.S. 47:1519(B) and 1520(A)(1)(c), (e), and (g) and (2), (B), and (C) and to enact R.S. 47:1519(D) and 1520(A)(3), relative to tax returns and payments; to provide for the payment of taxes by electronic funds transfer; to authorize the secretary to require the electronic filing of tax returns; to provide for exceptions; to provide with respect to certain penalties; to require rulemaking; to provide for effectiveness; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:1519(B) and 1520(A)(1)(c), (e), and (g) and (2), (B), and (C) are hereby amended and reenacted and R.S. 47:1519(D) and 1520(A)(3) are hereby enacted to read as follows:

§1519. Payment of taxes by electronic funds transfer; credit or debit cards; other

* * *

~~B. (1) For taxable periods beginning on or after January 1, 2004, and ending on or before December 31, 2005, the secretary of the Department of Revenue may require payments by electronic funds transfer under any of the following circumstances:~~

~~(a) The tax due in connection with the filing of any return, report, or other document exceeds fifteen thousand dollars.~~

~~(b) A taxpayer files tax returns more frequently than monthly and during the preceding twelve-month period, the average total payments exceed fifteen thousand dollars per month.~~

1 (c) A company files withholding tax returns and payments on behalf of other
 2 taxpayers and during the preceding twelve-month period, the average total payments
 3 for all tax returns filed exceed fifteen thousand dollars per month.

4 (2) For taxable periods beginning on or after January 1, 2006, and ending on
 5 or before December 31, 2007, the secretary of the Department of Revenue may
 6 require payments by electronic funds transfer under any of the following
 7 circumstances:

8 (a) The tax due in connection with the filing of any return, report, or other
 9 document exceeds ten thousand dollars.

10 (b) A taxpayer files tax returns more frequently than monthly and during the
 11 preceding twelve-month period, the average total payments exceed ten thousand
 12 dollars per month.

13 (c) A company files withholding tax returns and payments on behalf of other
 14 taxpayers and during the preceding twelve-month period the average total payments
 15 for all tax returns filed exceed ten thousand dollars per month.

16 (3) (1) For taxable periods beginning on or after January 1, 2008, the
 17 secretary of the Department of Revenue may require payments by electronic funds
 18 transfer under any of the following circumstances:

19 (a) The tax due in connection with the filing of any return, report, or other
 20 document exceeds five thousand dollars.

21 (b) A taxpayer files tax returns more frequently than monthly and during the
 22 preceding twelve-month period, the average total payments exceed five thousand
 23 dollars per month.

24 (c) A company files withholding tax returns and payments on behalf of other
 25 taxpayers, and during the preceding twelve-month period, the average total payments
 26 for all tax returns filed exceed five thousand dollars per month.

27 (4) (2) When a payment is required to be made within a prescribed period
 28 or by a prescribed due date and the payment is delivered by electronic means after
 29 the period or due date, for the purpose of imposing late payment penalties, the
 30 payment date is the date of the transaction's confirmation time and date stamp.

1 However, if the payment is not timely paid, the date of receipt by the secretary shall
2 govern for purposes of determining the amount of any late payment penalties. A
3 separate transfer shall be made for each return.

4 ~~(5)~~ (3) In lieu of electronic funds transfer, full payment may be made in
5 investible funds delivered in person or by courier to the department on or before the
6 close of business on the date required by law to be paid.

7 ~~(6)~~ (4) If any taxpayer fails to comply with the electronic funds transfer
8 requirements, the tax payment will be considered delinquent and will be subject to
9 penalties and interest as provided under R.S. 47:1601 through 1602.

10 ~~(7)~~ (5) Notwithstanding any provisions of law to the contrary, the provisions
11 of this Section shall not apply to individual income tax returns.

12 * * *

13 D. In cases where the taxpayer can prove the payment by electronic funds
14 transfer would create an undue hardship, the secretary shall exempt the taxpayer
15 from paying by electronic funds transfer.

16 §1520. Electronically filed returns; signatures

17 A.(1) The secretary may require electronic filing of tax returns or reports
18 under any of the following circumstances:

19 * * *

20 (c) Individual income tax returns prepared by a tax preparer that prepares
21 and files more than one hundred state individual income tax returns during any
22 calendar year ~~may be required to be filed electronically as follows:~~

23 ~~(i) Thirty percent of the returns due on or after January 1, 2008.~~

24 ~~(ii) Sixty percent of the returns due on or after January 1, 2010.~~

25 ~~(iii) Ninety percent of the returns due on or after January 1, 2012.~~

26 * * *

27 (e) ~~Any return or report that a~~ A professional athletic team or professional
28 athlete is required to file with the Department of Revenue for the administration of
29 the Sports Facility Assistance Fund.

30 * * *

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are additions.

1 (g) ~~Persons~~ The person is required to file a report pursuant to R.S. 47:843 et
 2 seq.

3 (2) With respect to all other tax returns or reports other than individual
 4 income tax returns or reports, the secretary may require electronic filing of any tax
 5 return or report.

6 ~~(2)~~ (3) The electronic filing requirement shall be implemented by
 7 administrative rule adopted and promulgated with legislative oversight in accordance
 8 with the Administrative Procedure Act, R.S. 49:950 et seq.

9 B. Failure to comply with the electronic filing requirements will result in the
 10 assessment of a penalty of one hundred dollars or five percent of the tax, whichever
 11 is greater. If it is determined that the failure to comply is attributable, not to the
 12 negligence of the taxpayer, but to other cause set forth in written form and
 13 considered reasonable by the secretary, the secretary may remit or waive payment
 14 of the whole or any part of the penalty. However, in any case where the penalty
 15 exceeds twenty-five thousand dollars, such penalty ~~may be waived by the secretary~~
 16 ~~only after approval by the Board of Tax Appeals~~ waiver shall be subject to oversight
 17 by the House Committee on Ways and Means and the Senate Committee on Revenue
 18 and Fiscal Affairs. This provision shall not apply to any penalty the secretary remits
 19 or waives in accordance with rules and regulations promulgated pursuant to the
 20 Administrative Procedure Act regarding the remittance or waiver of penalties under
 21 the department's voluntary disclosure program.

22 C. The secretary may prescribe alternative methods for signing, subscribing,
 23 or verifying a return, statement, or other document filed by electronic means that
 24 shall have the same validity and consequence as the actual signature and/or written
 25 declaration for such a return, report, statement, or other document.

26 * * *

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

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

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____