

2021 Regular Session

SENATE BILL NO. 81

BY SENATOR LUNEAU

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

REVENUE DEPARTMENT. Establishes reporting requirements for businesses and governmental entities using service providers. (7/1/21)

1 AN ACT

2 To enact R.S. 47:114.1, relative to reporting requirements to the Department of Revenue;  
3 to require businesses and governmental entities that pay certain service providers to  
4 file annual reports; to authorize the secretary of the Department of Revenue to  
5 promulgate rules; to provide for extensions and waivers; and to provide for related  
6 matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:114.1 is hereby enacted to read as follows:

9 **§114.1. Annual Information Return of Service Recipient**

10 **A. Beginning January 1, 2022, any service recipient who makes or is**  
11 **required to make a return to the Internal Revenue Service, in accordance with**  
12 **Section 6041A(a) of the Internal Revenue Code and treasury regulations**  
13 **adopted thereunder and other administrative guidance issued by the Internal**  
14 **Revenue Service, including the instructions to Internal Revenue Service Form**  
15 **1099-NEC or successor form, relating to payments made to a service provider**  
16 **as remuneration for services provided in this state, shall file a copy of the return**  
17 **with the secretary as provided for in this Section.**

