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

SB 237 Original	DIGEST 2018 Regular Session	Morrell
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Proposed law requires paid tax preparers to sign all tax returns and claims for refund that they prepare for taxable periods beginning on or after Jan. 1, 2018.

Proposed law requires paid tax preparers to include their social security number, preparer tax identification number, or federal employer identification number on every state tax return or claim for refund that they prepare.

Proposed law provides for a penalty of \$50 for each failure by a paid tax preparer to sign or provide an identification number on a tax return the preparer files and further provides a maximum penalty that may be imposed on a paid tax preparer of \$25,000 for returns and claims for refund filed within a calendar year.

Proposed law provides that a "paid tax preparer" is a person who prepares all or a substantial portion of a tax return or claim for refund for compensation or who employs others to prepare tax returns or claims for refund.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Adds R.S. 47:1679)