



tax returns and all business tax returns and in the payment of all taxes, interest, penalties and fees owed to all appropriate local taxing authorities and the state, excluding items under formal appeal pursuant to applicable statutes or being paid in compliance with the terms of an installment agreement.

Proposed law provides where an assessment against an applicant has become final and collectible by distraint and sale, the approval of an applicant is prohibited until the applicant has filed the applicable tax returns, or resolved the assessment, or paid or made arrangements to pay the delinquent tax liability.

Proposed law requires the department to review a ten-year period from the date of application of individual income tax filings and business tax filings.

Present law (R.S. 47:1678) requires tax clearances in certain procurement contracts indicating the proposed contractor is current in filing all tax returns and in payment of all taxes, interest, penalties, and fees owed to the state.

Proposed law clarifies that the proposed contractor is required to be current in filing all individual income tax returns and all business tax returns.

Proposed law requires the department to review a ten-year period from the date of application of individual income tax filings and business tax filings.

Present law (R.S. 47:9050) requires lottery retailer applicants to be current in filing all applicable tax returns and in payment of all taxes, interest, and penalties owed to the state, excluding items under formal appeal pursuant to applicable statutes, before a license is issued and before each renewal.

Proposed law requires lottery retailer applicants to be current in filing all individual income tax returns and all business tax returns and in payment of all taxes, interest, penalties, and fees owed to the state, excluding items under formal appeal pursuant to applicable statutes or being paid in compliance with the terms of an installment agreement before a license is issued and before each renewal.

Proposed law provides where an assessment against a lottery retailer has become final and collectible by distraint and sale, the approval is prohibited until the retailer has filed the applicable tax returns, or resolved the assessment, or paid or made arrangements to pay the delinquent tax liability and the secretary notifies the La. Lottery Corporation of the payment or arrangement to pay.

Proposed law requires the department to review a ten-year period from the date of application of individual income tax filings and business tax filings.

Present law (R.S. 47:9060) prohibits contracts with any vendor who has not first obtained a signed tax clearance from the secretary of the department indicating that the vendor is current in filing all applicable tax returns and in payment of all taxes, interest, penalties, and fees owed to the state,

excluding items under formal appeal pursuant to applicable statutes.

Proposed law prohibits contracts with any proposed vendor who has not first obtained a signed tax clearance from the secretary of the department indicating that the proposed vendor is current in filing all individual income tax returns and all business tax returns and in payment of all taxes, interest, penalties, and fees owed to the state, excluding items under formal appeal pursuant to applicable statutes or being paid in compliance with the terms of an installment agreement.

Proposed law provides where an assessment against a proposed vendor has become final and collectible by distraint and sale, the approval is prohibited until the proposed vendor has filed the applicable tax returns, or resolved the assessment, or paid or made arrangements to pay the delinquent tax liability and the secretary notifies the state chief procurement officer of the payment or arrangement to pay.

Proposed law requires the department to review a ten-year period from the date of application of individual income tax filings and business tax filings.

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

(Amends R.S. 26:80(A)(12) and (E) and 280(A)(11) and (E), R.S. 27:28(B)(3) and (J), 425(A) and (B), 426(A)(3), 427(B)(1)(e), and 447(B)(1), R.S. 47:1678(B)(intro para) and (E), 9050(B)(1) and (2), and 9060(D)(2); adds R.S. 27:28.1)