

2020 Regular Session

SENATE BILL NO. 498

BY SENATOR ALLAIN

REVENUE DEPARTMENT. Provides for tax filing and payment extensions. (gov sig)

1 AN ACT

2 To amend and reenact R.S. 47:1514, relative to tax filing and payment extensions; to
3 authorize the secretary of the Department of Revenue to extend the time to file and
4 pay taxes when there is a disaster or emergency declaration; to authorize the
5 secretary to suspend the accrual of interest in certain circumstances; to provide for
6 an effective date; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:1514 is hereby amended and reenacted to read as follows:

9 §1514. Power to extend time to file returns and pay tax

10 A. Upon the written request of the taxpayer and for good cause shown, the
11 collector may grant reasonable extensions of time for the filing of returns and
12 payment of tax due under this ~~Sub-title~~; **Subtitle**, provided that ~~such~~ **any** extensions
13 of time shall not exceed six months in the case of income **and franchise** taxes, ~~thirty~~
14 ~~calendar days~~ **one calendar month** in the case of sales taxes, and ~~sixty calendar days~~
15 **two calendar months** in the case of any other tax due under this ~~Sub-title~~ **Subtitle**.
16 Whenever ~~such~~ an extension is granted **pursuant to this Subsection**, the return or
17 tax for which the extension is granted shall not become delinquent until the

1 expiration of the extension period; but interest will accrue on the tax during the
2 period of the extension, ~~such interest~~ to be computed in all cases from the date the
3 tax would have become delinquent in the absence of an extension.

4 **B. In the event of a gubernatorially declared disaster or emergency, the**
5 **collector may grant reasonable extensions of time for the filing of returns and**
6 **reports and payment of taxes, fees, or service charges due under this Subtitle**
7 **or any other law for which the authority to collect has been delegated to the**
8 **secretary of the Louisiana Department of Revenue, provided that any extensions**
9 **of time shall not exceed six months in the case of income and franchise taxes and**
10 **three calendar months in the case of any other tax, fee, or service charge**
11 **collected by the Department of Revenue. Whenever an extension is granted**
12 **pursuant to this Subsection, the return, report, tax, fee, or service charge for**
13 **which the extension is granted shall not become delinquent until the expiration**
14 **of the extension period; but interest will accrue on the tax, fee, or service charge**
15 **during the period of the extension, to be computed in all cases from the date the**
16 **tax, fee, or service charge would have become delinquent in the absence of an**
17 **extension.**

18 **C. In the event of a presidentially declared disaster or emergency, the**
19 **collector may grant reasonable extensions of time for the filing of returns and**
20 **reports and payment of taxes, fees, or service charges due under this Subtitle**
21 **or any other law for which the authority to collect has been delegated to the**
22 **secretary of the Louisiana Department of Revenue, provided that any extensions**
23 **of time shall not exceed six months in the case of income and franchise taxes and**
24 **three calendar months in the case of any other tax, fee, or service charge**
25 **collected by the Department of Revenue. Whenever an extension is granted**
26 **pursuant to this Subsection, the return, report, tax, fee, or service charge for**
27 **which the extension is granted shall not become delinquent until the expiration**
28 **of the extension period and the collector may suspend the accrual of interest for**
29 **all or part of the extension period.**

1 Section 2. This Act shall become effective upon signature by the governor or, if not
 2 signed by the governor, upon expiration of the time for bills to become law without signature
 3 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
 4 vetoed by the governor and subsequently approved by the legislature, this Act shall become
 5 effective on the day following such approval.

The original instrument was prepared by Leonore Heavey. The following digest, which does not constitute a part of the legislative instrument, was prepared by Curry J. Lann.

DIGEST

SB 498 Engrossed

2020 Regular Session

Allain

Present law authorizes the secretary of the Dept. of Revenue to allow extensions of time to file and pay taxes if the taxpayer makes a request and shows good cause for the extension, however interest will continue to accrue on any amount of tax due until the tax is paid.

Proposed law retains present law and authorizes the secretary of the Dept. of Revenue to allow extensions of time for the filing of returns and reports and payment of taxes, fees, or service charges in the event of a gubernatorially declared disaster or emergency.

Proposed law authorizes the secretary of the Dept. of Revenue to allow extensions of time for the filing of returns and reports and payment of taxes, fees, or service charges in the event of a presidentially declared disaster and further authorizes the secretary to suspend the running of interest for the extended taxes for all or part of the extension period.

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

(Amends R.S. 47:1514)

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Authorizes extensions of time for the payment of fees or service charges in the event of a gubernatorially or presidentially declared emergency.
2. Makes technical changes.