



\$7,500 to \$37,500.

Proposed law provides a specific penalty for nonfiling of withholding returns, reports, and receipts or failure to remit withholding where the failure to file or remit is due to the misclassification of an employee. The penalty is equal to 25% of the amount of withholding tax that should have been remitted.

Effective January 1, 2022.

(Amends R.S. 47:111(A)(10) and (E), 113, and 114(F)(2) and (3); adds R.S. 47:111(F), 113.1, and 114(F)(4) and R.S. 23:1472(9) and (12)(H)(XXIII))