

SENATE BILL NO. 54

BY SENATOR ALLAIN

1 AN ACT

2 To amend and reenact R.S. 47:103(D), 287.614(D), and 612, relative to income tax return
3 filing extensions; to provide for an automatic filing extension for individual,
4 partnership, and fiduciary income tax and corporate income and franchise tax
5 returns; to provide for conditions and applicability; and to provide for related
6 matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:103(D), 287.614(D), and 612 are hereby amended and reenacted
9 to read as follows:

10 §103. Time and place for filing returns; information concerning federal return

11 * * *

12 D.(1) The secretary may grant a reasonable extension of time for filing
13 returns, not to exceed six months from the date the Louisiana income tax return is
14 due or the extended due date of the federal income tax return, whichever is later. The
15 secretary may accept a physical copy of a taxpayer's Internal Revenue Service form
16 requesting an extension of time to file a federal income tax return for the same
17 taxable period as an extension of time to file a Louisiana income tax return or
18 provide for the automatic extension of the Louisiana income tax return without the
19 necessity of an additional state form concerning the request for an extension of time.

20 (2) For individual, partnership, and fiduciary income tax returns for
21 taxable periods beginning on or after January 1, 2022, there shall be an
22 automatic six-month extension of the time to file the return.

23 (3) All filing extensions provided pursuant to this Subsection are
24 conditioned upon the filing of the required return within the extension time
25 period. If the required return is not filed within the extension time period, there
26 shall be no extension and any delinquent filing penalty shall be computed from
27 the original due date of the return.

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2 §287.614. Time and place for filing returns; information concerning federal return;
3 extension of time to file

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5 D.(1) The secretary may grant a reasonable extension of time for filing
6 returns, not to exceed ~~seven~~ six months from the date the Louisiana income tax
7 return is due or the extended due date of the federal income tax return, whichever is
8 later.

9 (2) The secretary may accept a photocopy or duplicate original of the
10 taxpayer's:

11 (a) Federal application for an extension of time to file, or

12 (b) Application for an automatic extension of time to file a federal return.

13 (3) The secretary may grant an extension of time to file a Louisiana income
14 tax return for a specific taxable period if the taxpayer has received an automatic
15 extension of time to file a federal income tax return for that taxable period. The
16 method for taxpayer notification of the secretary that an automatic federal extension
17 was obtained shall be established by rule. The secretary may otherwise provide for
18 the automatic extension of time to file a corporation return not to exceed ~~seven~~ six
19 months, or the extended due date of the federal income tax return, whichever is later.

20 **(4) For taxable periods beginning on or after January 1, 2022, the**
21 **secretary shall grant an extension of the time to file a Louisiana income tax**
22 **return provided that the taxpayer timely requested an extension from the**
23 **Internal Revenue Service to file the federal return for the same period. This**
24 **extension of time to file shall not exceed six months or the extended due date of**
25 **the federal income tax return, whichever is later.**

26 **(5) All filing extensions provided pursuant to this Subsection are**
27 **conditioned upon the filing of the required return within the extension time**
28 **period. If the required return is not filed within the extension time period, there**
29 **shall be no extension and any delinquent filing penalty shall be computed from**
30 **the original due date of the return.**

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§612. Extension of time for filing return and paying tax

The secretary may grant an extension of time for filing returns as provided
for in ~~R.S. 47:103(D)~~ or R.S. 47:287.614(D).

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____