

Regular Session, 2013

HOUSE BILL NO. 506

BY REPRESENTATIVE JAMES

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

TAX/SALES & USE: Authorizes expanded use of the Parish e-file tax collection system

1 AN ACT

2 To enact R.S. 47:337.23(A)(3), relative to tax collection; to provide with respect to the  
3 uniform electronic local return and remittance system; to authorize use of the system  
4 for collection of certain local taxes; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:337.23(A)(3) is hereby enacted to read as follows:

7 §337.23. Uniform electronic local return and remittance system; official record of  
8 tax rates, and exemptions

9 (A)

10 \* \* \*

11 (3) Beginning January 1, 2014, if approved by majority vote of the Uniform  
12 Electronic Local Return and Remittance Advisory Committee, the uniform electronic  
13 local return and remittance system may be used to transmit tax returns and  
14 remittances to political subdivisions for any tax imposed by political subdivisions.  
15 Nothing herein shall require the Department of Revenue to add an additional tax to  
16 the uniform electronic local return and remittance system unless sufficient funds are  
17 appropriated to the Department of Revenue to fund the changes required to add the  
18 additional tax to the system.

19 \* \* \*

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**DIGEST**

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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James

HB No. 506

**Abstract:** Authorizes expansion of the uniform electronic local return and remittance system (Parish e-file) pursuant to approval of the Uniform Electronic Local Return and Remittance Advisory Committee.

Proposed law, beginning Jan. 1, 2014 and if approved by majority vote of the Uniform Electronic Local Return and Remittance Advisory Committee, provides that the uniform electronic local return and remittance system may be used to transmit tax returns and remittances to political subdivisions for any tax imposed by political subdivisions.

(Adds R.S. 47:337.23(A)(3))