

Regular Session, 2014

HOUSE BILL NO. 436

BY REPRESENTATIVE FANNIN

1 AN ACT

2 To amend and reenact Act No. 818 of the 2012 Regular Session of the Legislature, relative
3 to the payment of refunds by the Department of Revenue for overpayments of tax;
4 to authorize certain methods of payment; to provide with respect to taxpayer
5 selection of the method of payment for their refund for certain taxes; to provide for
6 applicability; to provide for effectiveness; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. Act No. 818 of the 2012 Regular Session of the Legislature is hereby
9 amended and reenacted to read as follows:

10 Section 1. R.S. 47:1621(D)(1) is hereby amended and reenacted to read as
11 follows:

12 §1621. Refunds of overpayments authorized

13 * * *

14 D.(1) Such refunds shall be made out of any current collections of the
15 particular tax which was overpaid. The secretary may make payment of refunds by
16 means of a debit card at the option of the taxpayer. However, the paper form for an
17 individual income tax return shall include provisions whereby the taxpayer may
18 choose to receive a refund of an overpayment by check, debit card, or direct deposit;
19 ~~or any other format by which the department may pay a refund.~~ A refund for a
20 taxpayer who filed a paper tax return for individual income tax shall be made in
21 accordance with the ~~manner~~ method chosen by the taxpayer on the tax return. If the
22 tax return does not reflect the selection of a specific ~~manner~~ method of payment by

1 the taxpayer, any refund due shall be paid ~~in the manner chosen by the secretary by~~
2 check.

3 * * *

4 ~~Section 2. The provisions of this Act shall be effective for taxable years 2013,~~
5 ~~2014, and 2015.~~

6 Section 2. The provisions of this Act shall be effective for all taxable years beginning
7 on or after January 1, 2014.

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

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____