

HOUSE SUMMARY OF SENATE AMENDMENTS

House Bill No. 1087 by Representative Miller

TAX/LOCAL: Authorizes the collector of certain taxing authorities to require the electronic filing and remittance of local sales and use taxes

Synopsis of Senate Amendments

1. Specifies that proposed law applies only to taxpayers required to collect and remit sales and use tax on taxable events within the local collector's jurisdiction who are required by the Dept. of Revenue to electronically file and remit taxes and not to all taxpayers in the jurisdiction.

Digest of Bill as Finally Passed by Senate

Present law provides for the establishment of a uniform electronic local return and remittance system whereby a taxpayer may file a sales and use tax return of a taxing authority and remit any tax, interest, penalty, or other charge due by means of the uniform electronic local return and remittance system. The uniform electronic local returns and remittance system shall be established, managed, and supervised by the Dept. of Revenue and shall be done at no charge to the taxpayer by the state, the collector, or any taxing authority levying a tax.

Proposed law retains present law but adds authority, beginning Jan. 1, 2015, for the collector for each taxing authority to require the electronic filing and remittance of local sales and use tax by any taxpayer required to electronically file or electronically remit state sales and use tax. If the local collector for a taxing authority chooses the option of requiring the electronic filing and remittance of local sales and use tax returns, then all taxpayers required to collect and remit sales or use tax on taxable events occurring within the jurisdiction of the local taxing authority who are required by the Dept. of Revenue to electronically file and remit such taxes, shall file all applicable sales and use tax returns and remittances through the electronic filing system. Further provides for an exception to the requirements of proposed law in cases where the taxpayer can show cause that electronic filing of local sales and use taxes would create an undue hardship.

Proposed law provides for the assessment of a penalty of \$100 or 5% of the tax owed on the return, whichever is greater, for failure to comply with the provisions of proposed law. However, the total penalty per return shall not exceed \$5,000. Further authorizes the waiver of remittance and payment of the penalty in whole or in part, if the taxpayer's failure to comply was reasonable and attributable to a cause other than negligence which is submitted to the local collector in writing.

(Adds R.S. 47:337.23(K))