

**ACT No. 536**

Regular Session, 2014

HOUSE BILL NO. 1087

BY REPRESENTATIVE MILLER

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AN ACT

To enact R.S. 47:337.23(K), relative to electronic filing and remittance of sales and use taxes; to authorize the collector of certain taxing authorities to require the electronic filing and remittance of local sales and use taxes under certain circumstances; to provide for exceptions; to provide penalties for certain violations; to provide for effectiveness; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

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

§337.23. Uniform electronic local return and remittance system; official record of tax rates, and exemptions; filing and remittance of local sales and use taxes; penalties for violations

\* \* \*

K.(1) Beginning January 1, 2015, the collector for each taxing authority may 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 by the Department of Revenue. 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 in accordance with the provisions of this Subsection, then all taxpayers required to collect and remit sales or use tax on taxable events occurring within the jurisdiction of the taxing authority who are required by the Department of Revenue to electronically file and remit such taxes shall file all applicable sales and use tax returns and remittances through the electronic filing options available for such purposes; however, in cases where the taxpayer can show cause that the electronic filing of a return and remittance would create an undue hardship on the taxpayer, the

1            collector for the taxing authority may exempt the taxpayer from the requirements of  
2            this Subsection.

3            (2) Failure of a taxpayer to comply with the electronic filing requirements  
4            set forth in this Subsection shall result in the collector for the taxing authority  
5            assessing a penalty of one hundred dollars or five percent of the tax owed on the  
6            return, whichever is greater; however, the total penalty per return shall not exceed  
7            five thousand dollars. The local collector for the taxing authority may waive  
8            remittance and payment of the penalty in whole or in part if the local collector  
9            determines that the failure to comply by the taxpayer was reasonable and was  
10           attributable, not to any negligence on the part of the taxpayer, but for a cause which  
11           is submitted to the local collector in writing.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_