

2015 Regular Session

HOUSE BILL NO. 435

BY REPRESENTATIVE JEFFERSON

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

REVENUE DEPARTMENT: Provides relative to the electronic filing and payment of tax returns

1 AN ACT

2 To amend and reenact R.S. 47:1519(B) and 1520(A), and to enact R.S. 47:1519(D), relative
3 to the electronic payment and filing of taxes; to provide for the payment of taxes by
4 electronic funds transfer; to provide for the electronic filing of tax returns; and to
5 provide for exceptions; to provide for an effective date; and to provide for related
6 matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:1519(B) and 1520(A) are hereby amended and reenacted and R.S.
9 47:1519(D) is hereby enacted to read as follows:

10 §1519. Payment of taxes by electronic funds transfer; credit or debit cards; other

11 * * *

12 ~~B.(1) For taxable periods beginning on or after January 1, 2004, and ending~~
13 ~~on or before December 31, 2005, the secretary of the Department of Revenue may~~
14 ~~require payments by electronic funds transfer under any of the following~~
15 ~~circumstances:~~

16 ~~(a) The tax due in connection with the filing of any return, report, or other~~
17 ~~document exceeds fifteen thousand dollars.~~

1 ~~(b) A taxpayer files tax returns more frequently than monthly and during the~~
2 ~~preceding twelve-month period, the average total payments exceed fifteen thousand~~
3 ~~dollars per month.~~

4 ~~(c) A company files withholding tax returns and payments on behalf of other~~
5 ~~taxpayers and during the preceding twelve-month period, the average total payments~~
6 ~~for all tax returns filed exceed fifteen thousand dollars per month.~~

7 ~~(2) For taxable periods beginning on or after January 1, 2006, and ending on~~
8 ~~or before December 31, 2007, the secretary of the Department of Revenue may~~
9 ~~require payments by electronic funds transfer under any of the following~~
10 ~~circumstances:~~

11 ~~(a) The tax due in connection with the filing of any return, report, or other~~
12 ~~document exceeds ten thousand dollars.~~

13 ~~(b) A taxpayer files tax returns more frequently than monthly and during the~~
14 ~~preceding twelve-month period, the average total payments exceed ten thousand~~
15 ~~dollars per month.~~

16 ~~(c) A company files withholding tax returns and payments on behalf of other~~
17 ~~taxpayers and during the preceding twelve-month period the average total payments~~
18 ~~for all tax returns filed exceed ten thousand dollars per month.~~

19 ~~(3) (1) For taxable periods beginning on or after January 1, 2008, the~~
20 ~~secretary of the Department of Revenue may require payments by electronic funds~~
21 ~~transfer, under any of the following circumstances:~~

22 ~~(a) The tax due in connection with the filing of any return, report, or other~~
23 ~~document exceeds five thousand dollars.~~

24 ~~(b) A taxpayer files tax returns more frequently than monthly and during the~~
25 ~~preceding twelve-month period, the average total payments exceed five thousand~~
26 ~~dollars per month.~~

27 ~~(c) A company files withholding tax returns and payments on behalf of other~~
28 ~~taxpayers, and during the preceding twelve-month period, the average total payments~~
29 ~~for all tax returns filed exceed five thousand dollars per month.~~

Proposed law excepts a taxpayer from paying by electronic funds transfer if they can prove the payment by electronic funds transfer would create an undue hardship.

Proposed law further excepts individual income tax returns from the requirement for electronic filing of tax returns or reports under any circumstances.

Effective for all taxable periods beginning on or after January 1, 2016.

(Amends R.S. 47:1519 (B) and 1520(A); Adds R.S. 47:1519(D))