
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)]

HB 435 Original

2015 Regular Session

Jefferson

Abstract: Authorizes to the secretary of the Dept. of Revenue to require the payments of electronic payment or filing of tax returns in any circumstances, with certain exceptions.

Present law authorizes the secretary of the Dept. of Revenue to require the payment of taxes by electronic funds transfer or the electronic filing of tax returns or reports under certain enumerated circumstances.

Proposed law removes the circumstances under which the secretary of the Dept. of Revenue is authorized to require the payment of taxes by electronic funds transfer or the electronic filing of tax returns or reports.

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))