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## DIGEST

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HB 774 Original

2015 Regular Session

Thierry

**Abstract:** Provides relative to fees charged by the Department of Revenue.

Present law provides for taxpayer election of installment payments for taxes due.

Proposed law sets fees for the establishment of installment agreements at \$105 fee for a standard installment agreement and a \$60 fee for defaults. Authorizes the department to promulgate rules and regulations in accordance with the APA to implement proposed law.

Present law provides for a \$4 fee to be charged for offset claims.

Proposed law increases fees for offset claims from \$4 to \$25 per claim.

Present law provides for a \$1 fee for the authentication of records.

Proposed law increases the fee for the authentication of records from \$1 to an amount not to exceed \$25 and establishes fees to be paid for the searching for tax records.

Present law provides for compromises of judgments.

Proposed law establishes a \$186 nonrefundable application fee for compromises of judgments and requires a nonrefundable initial payment of 20% of the amount of the offer in compromise.

(Amends R.S.47:15(16), 105(A) and (B), 299.5, 1507, and 1578(B)(4)(c); Adds R.S. 47:1578(B)(4)(d) and (e))