
HOUSE COMMITTEE AMENDMENTS

2015 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 774 by Representative Thierry

AMENDMENT NO. 1

On page 1, line 3, after "R.S." and before "1578(B)(4)(d)" delete "47:" and insert "47:1576.2 and"

AMENDMENT NO. 2

On page 1, line 11, after "reenacted" and before "1578(B)(4)(d)" delete the comma "," and delete "R.S. 47:" and insert "and R.S. 47:1576.2 and"

AMENDMENT NO. 3

On page 2, at the beginning of line 8, delete "47:105. If" and insert the following:

"47:1576.2. Except for an offset claim against any state refund, federal refund, or vendor payment in which the taxpayer owing the debt has an interest, if"

AMENDMENT NO. 4

On page 2, at the end of line 13, insert "calendar or fiscal year income"

AMENDMENT NO. 5

On page 2, line 18, after "Installment" delete the remainder of the line and insert the following:

"Payments. If the taxpayer qualifies for an installment agreement plan, the taxpayer may elect to pay the tax in installments. Each installment payment shall be paid in accordance with the installment agreement plan established in accordance with the provisions of R.S. 47:1576.2 and rules and regulations promulgated by the department in accordance with the Administrative Procedure Act."

AMENDMENT NO. 6

On page 2, delete lines 25 through 29 in their entirety and on page 3, delete lines 1 through 15 in their entirety and insert the following:

~~"month following the due date for filing the return.~~ If any installment payment is not paid on or before the date fixed for its payment, the whole amount of tax unpaid shall be paid upon notice and demand from the ~~collector~~ secretary."

AMENDMENT NO. 7

On page 4, delete lines 1 through 6 in their entirety and at the beginning of line 7, delete "B." and insert "A."

AMENDMENT NO. 8

On page 4, line 9, after "this" and before "may" delete "Sub-title," and insert "Subtitle,"

1 AMENDMENT NO. 9

2 On page 4, at the beginning of line 14, delete "C." and insert "B."

3 AMENDMENT NO. 10

4 On page 4, between line 20 and 21, insert the following:

5 "C. The secretary shall establish by rules and regulations promulgated
6 pursuant to the Administrative Procedure Act, a reasonable fee schedule to collect
7 fees for authenticating a copy of any document in its records as a true copy, and to
8 collect fees and costs associated with searching for tax returns and correspondence.
9 The fee schedule may be modified by rule or regulation as deemed necessary by the
10 secretary.

11 AMENDMENT NO. 11

12 On page 4, between lines 26 and 27, insert the following:

13 "§1576.2. Installment agreements; fees

14 A. The total amount of tax due on any tax return shall be paid on the date the
15 return is required to be filed. However, if the taxpayer qualifies for an installment
16 payment agreement, the secretary may consider an installment payment agreement
17 for any taxes, interest, and penalties due, subject to the following requirements:

18 (1) The secretary shall charge a fee of one hundred five dollars to establish
19 a standard installment payment agreement with a taxpayer. All payments for
20 installment payment agreement fees shall be paid to the secretary of the Department
21 of Revenue.

22 (2) If the taxpayer defaults on the installment payment agreement, the
23 secretary shall charge a fee of sixty dollars to reinstate the agreement. Payment of
24 the reinstatement fee shall be made to the secretary of the Department of Revenue.

25 (3) Notwithstanding the provisions of Paragraph (1) of this Subsection, the
26 secretary shall not charge a fee to enter into a standard installment payment
27 agreement with any taxpayer whose adjusted gross income is less than or equal to
28 twenty-five thousand dollars.

29 (4) Money received by the secretary from fees imposed pursuant to this
30 Section shall be deposited into the state treasury and, after compliance with the
31 requirements of Article VII, Section 9(B) of the Constitution of Louisiana, relative
32 to the Bond Security and Redemption Fund, shall be designated as self-generated
33 revenues of the Department of Revenue.

34 B. The secretary may adopt rules and regulations in accordance with the
35 Administrative Procedure Act to implement the fees provided for in this Section.

36 * * *

37 AMENDMENT NO. 12

38 On page 5, between lines 22 and 23, insert the following:

39 "* * *

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.