

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **HB 435** HLS 15RS 1069

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: May 29, 2015 7:49 AM	Author: JEFFERSON
Dept./Agy.: Revenue	Analyst: Deborah Vivien
Subject: Amends electronic filing and payment requirements	

REVENUE DEPARTMENT OR NO IMPACT GF EX See Note
Provides relative to the electronic filing and payment of tax returns

Current law gives the Secretary of the Department of Revenue (LDR) discretion to require payment of taxes by electronic funds transfer (EFT) and file taxes electronically under most circumstances. However, the law allows the taxpayer the option to deliver investible funds to the department prior to the due date in lieu of an EFT. Guidelines are provided in the LA Administrative Code rules.

Proposed law provides the Secretary of the Department of Revenue discretion to require electronic payments under any circumstances, though payments may still be delivered to LDR in lieu of an EFT, and a hardship waiver is allowed. Proposed law permits the Secretary's discretion to require electronic filing of tax returns for all but Individual Income Tax returns. Guidelines for both provisions will be promulgated by rule. Applicable to all tax periods beginning on or after January 1, 2016.

EXPENDITURES	2015-16	2016-17	2017-18	2018-19	2019-20	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

REVENUES	2015-16	2016-17	2017-18	2018-19	2019-20	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

There is no anticipated direct material effect on governmental expenditures as a result of this measure. The bill allows the department greater flexibility in implementing electronic filing requirements and procedures through the administrative procedures code rather than statutory changes. However, required application to the individual income tax is still prohibited in statute.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure. The bill does not change tax liabilities in any way.

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|---|----------------------------|--------------|--|
| <u>Senate</u> | <u>Dual Referral Rules</u> | <u>House</u> | <input type="checkbox"/> 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S} |
| <input type="checkbox"/> 13.5.1 >= \$100,000 Annual Fiscal Cost {S&H} | | | <input type="checkbox"/> 6.8(F)(2) >= \$500,000 Rev. Red. to State {H & S} |
| <input type="checkbox"/> 13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H} | | | <input type="checkbox"/> 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S} |

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