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**HOUSE COMMITTEE AMENDMENTS**

2015 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 435 by Representative Jefferson

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1 AMENDMENT NO. 1

2 On page 3, delete lines 22 through 29 in their entirety and on page 4, delete lines 1 through  
3 16 in their entirety and insert the following:

4 "A.(1) With regard to individual income tax returns, ~~The~~ the secretary may require  
5 electronic filing of tax returns or reports only under ~~any~~ of the following  
6 circumstances:

7 \* \* \*

8 (2) With regard to all returns other than individual income tax returns, the secretary  
9 may require electronic filing of tax returns or reports.

10 ~~(2)~~ (3) The electronic filing requirement shall be implemented by administrative rule  
11 adopted and promulgated with legislative oversight in accordance with the  
12 Administrative Procedure Act, R.S. 49:950 et seq."