
HOUSE COMMITTEE AMENDMENTS

2015 Regular Session

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

AMENDMENT NO. 1

On page 1, line 2, after "47:1519(B) and" delete the remainder of the line and insert the following:

"1520(A)(1)(introductory paragraph) and (2), and to enact R.S. 47:1519(D) and 1520(A)(3), relative"

AMENDMENT NO. 2

On page 1, line 8, after "47:1519(B) and" delete "1520(A)" and insert "1520(A)(1)(introductory paragraph) and (2)"

AMENDMENT NO. 3

On page 1, line 9, after "47:1519(D)" and before "hereby" delete "is" and insert "and 1520(A)(3) are"

1 AMENDMENT NO. 4

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
5 require 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
9 secretary may require electronic filing of tax returns or reports.

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

13 AMENDMENT NO. 5

14 On page 3, line 18, after "secretary" and before "exempt" delete "may" and insert "shall"