
HOUSE COMMITTEE AMENDMENTS

2015 Regular Session

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

1 AMENDMENT NO. 1

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

4 "1520(A)(1)(introductory paragraph) and (2), and to enact R.S. 47:1519(D) and
5 1520(A)(3), relative"

6 AMENDMENT NO. 2

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

9 AMENDMENT NO. 3

10 On page 1, line 9, after "47:1519(D)" and before "hereby" delete "is" and insert "and
11 1520(A)(3) are"

12 AMENDMENT NO. 4

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

14 AMENDMENT NO. 5

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

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

20 * * *

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

23 ~~(2)~~ (3) The electronic filing requirement shall be implemented by
24 administrative rule adopted and promulgated with legislative oversight in accordance
25 with the Administrative Procedure Act, R.S. 49:950 et seq."