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## DIGEST

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HB 435 Engrossed

2015 Regular Session

Jefferson

**Abstract:** Authorizes to the secretary of the Dept. of Revenue to require the filing of electronic tax returns and reports under certain circumstances.

Present law authorizes the secretary of the Dept. of Revenue to require the payment of taxes by electronic funds transfer or the electronic filing of tax returns or reports under certain enumerated circumstances.

Proposed law specifies that the circumstances in which the secretary is authorized to require electronic filing under present law shall apply only with regard to individual income tax returns.

Proposed law requires the secretary to exempt a taxpayer from the requirement for payment by electronic funds transfer if the taxpayer can prove the payment by electronic funds transfer would create an undue hardship.

Proposed law authorizes the secretary to require electronic filing of tax returns or reports for all returns other than for individual income tax.

Effective for all taxable periods beginning on or after Jan. 1, 2016.

(Amends R.S. 47:1519 (B) and 1520(A)(1)(intro. para.) and (2); Adds R.S. 47:1519(D) and 1520(A)(3))

### Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Change the authority for the secretary to exempt a taxpayer from the requirement for payment by electronic funds transfer if the taxpayer can prove that payment by electronic funds transfer will cause undue hardship from permissive to mandatory.
2. Add authority for the secretary to require electronic filing of returns and reports for all returns other than for individual income tax.