

## RÉSUMÉ DIGEST

ACT 130 (HB 774)

2015 Regular Session

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Existing law authorizes a taxpayer to request an installment payment plan from the secretary of the Dept. of Revenue for the payment of taxes, interest, and penalties due. If a taxpayer qualifies for an installment payment agreement, no further collection action shall be taken by the department as long as the taxpayer complies with the terms of the agreement. If any installment payment is not paid timely, the entire amount of the unpaid tax shall be paid upon demand by the department.

New law requires installment payments to be in accordance with the installment payment agreement and provides that, upon request of the taxpayer and approval of the secretary, the secretary may reinstate the installment agreement after payment of a \$60 reinstatement fee.

New law sets fees for the establishment of installment agreements at \$105 for a standard installment agreement and a reinstatement fee of \$60 if a taxpayer defaults on their installment agreement. New law prohibits the department from charging an installment payment fee if a taxpayer has an adjusted gross income of \$25,000 or less.

Prior law authorized the department to collect a fee of \$4 when an agency made an offset claim in writing to the secretary.

New law increases the fee for offset claims from \$4 to \$25 per claim.

Prior law authorized the department to collect a fee of \$1 to authenticate copies of any rule, decision, or order and any paper or report filed in any office maintained by the secretary.

New law increases the fee for the authentication of records from \$1 to an amount not to exceed \$25. Further establishes fees to be paid for searching for tax records, authorizes the department to promulgate rules and regulations in accordance with the APA to implement a reasonable fee schedule for authenticating a copy of a document and to collect fees associated with searching tax returns and correspondence, and authorizes the department to modify regulations as deemed necessary.

Existing law authorizes the secretary of the department to compromise any judgment for taxes of \$500,000 or less exclusive of interest and penalty. Requires the secretary to maintain a complete record of all compromises in judgments and to make the records available for public inspection and to publish them in the department's annual report.

New law requires a nonrefundable application fee of \$186 for compromises of judgments. Further requires a nonrefundable initial payment of 20% of the amount of any offers in compromise.

New law requires all monies received by the secretary from fees imposed pursuant to new law to be deposited into the state treasury and, after compliance with the requirements of the existing constitution, to be designated as self-generated revenues of the Dept. of Revenue.

Effective July 1, 2015.

(Amends R.S. 47:15(16), 105(A) and (B), 299.5, 1507, and 1578(B)(4)(c); Adds R.S. 47:1576.2 and 1578(B)(4)(d) and (e))