

ACT No. 461

2016 Regular Session

HOUSE BILL NO. 1103

BY REPRESENTATIVE STOKES

1 AN ACT

2 To amend and reenact R.S. 47:103(D), relative to the individual income tax return; to
3 provide the requirements for a request for an extension of time to file the return; and
4 to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:103(D) is hereby amended and reenacted to read as follows:

7 §103. Time and place for filing returns; information concerning federal return

8 * * *

9 D. The secretary may grant a reasonable extension of time for filing returns,
10 not to exceed six months from the date the Louisiana income tax return is due or the
11 extended due date of the federal income tax return, whichever is later. The secretary
12 may accept a physical copy of a taxpayer's Internal Revenue Service form requesting
13 an extension of time to file a federal income tax return for the same taxable period
14 as an extension of time to file a Louisiana income tax return or provide for the
15 automatic extension of the Louisiana income tax return without the necessity of an
16 additional state form concerning the request for an extension of time.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____