

2017 Regular Session

HOUSE BILL NO. 333

BY REPRESENTATIVE JEFFERSON

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

REVENUE DEPARTMENT: Authorizes the secretary of the Dept. of Revenue to require the filing of electronic tax returns and the payment of taxes by electronic funds transfer

1 AN ACT

2 To amend and reenact R.S. 47:1519(B) and 1520(A)(1)(c), (e), and (g) and (2), (B), and (C),
3 and to enact R.S. 47:1519(D) and 1520(A)(3) and (4), relative to tax returns and
4 payments; to provide for the payment of taxes by electronic funds transfer; to
5 authorize the secretary to require the electronic filing of tax returns; to provide for
6 exceptions; to provide with respect to certain penalties; to require rulemaking; to
7 provide for effectiveness; and to provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:1519(B) and 1520(A)(1)(c), (e), and (g) and (2), (B), and (C), are
10 hereby amended and reenacted and R.S. 47:1519(D) and 1520(A)(3) and (4) are hereby
11 enacted to read as follows:

12 §1519. Payment of taxes by electronic funds transfer; credit or debit cards; other

13 * * *

14 B. ~~(1) For taxable periods beginning on or after January 1, 2004, and ending~~
15 ~~on or before December 31, 2005, the secretary of the Department of Revenue may~~
16 ~~require payments by electronic funds transfer under any of the following~~
17 ~~circumstances:~~

18 (a) ~~The tax due in connection with the filing of any return, report, or other~~
19 ~~document exceeds fifteen thousand dollars.~~

1 ~~(b) A taxpayer files tax returns more frequently than monthly and during the~~
2 ~~preceding twelve-month period, the average total payments exceed fifteen thousand~~
3 ~~dollars per month.~~

4 ~~(c) A company files withholding tax returns and payments on behalf of other~~
5 ~~taxpayers and during the preceding twelve-month period, the average total payments~~
6 ~~for all tax returns filed exceed fifteen thousand dollars per month.~~

7 ~~(2) For taxable periods beginning on or after January 1, 2006, and ending on~~
8 ~~or before December 31, 2007, the secretary of the Department of Revenue may~~
9 ~~require payments by electronic funds transfer under any of the following~~
10 ~~circumstances:~~

11 ~~(a) The tax due in connection with the filing of any return, report, or other~~
12 ~~document exceeds ten thousand dollars.~~

13 ~~(b) A taxpayer files tax returns more frequently than monthly and during the~~
14 ~~preceding twelve-month period, the average total payments exceed ten thousand~~
15 ~~dollars per month.~~

16 ~~(c) A company files withholding tax returns and payments on behalf of other~~
17 ~~taxpayers and during the preceding twelve-month period the average total payments~~
18 ~~for all tax returns filed exceed ten thousand dollars per month.~~

19 ~~(3) (1) For taxable periods beginning on or after January 1, 2008, the~~
20 ~~secretary of the Department of Revenue may require payments by electronic funds~~
21 ~~transfer under any of the following circumstances:.~~

22 ~~(a) The tax due in connection with the filing of any return, report, or other~~
23 ~~document exceeds five thousand dollars.~~

24 ~~(b) A taxpayer files tax returns more frequently than monthly and during the~~
25 ~~preceding twelve-month period, the average total payments exceed five thousand~~
26 ~~dollars per month.~~

27 ~~(c) A company files withholding tax returns and payments on behalf of other~~
28 ~~taxpayers, and during the preceding twelve-month period, the average total payments~~
29 ~~for all tax returns filed exceed five thousand dollars per month.~~

determined that the failure to comply is attributable, not to the negligence of the taxpayer, but to another cause set forth in written form and considered reasonable by the secretary, the secretary may remit or waive payment of the whole or any part of the penalty. If the penalty exceeds \$25,000, the penalty may be waived by the secretary only after approval by the Board of Tax Appeals.

Proposed law changes present law by removing the requirement for Board of Tax Appeals approval of a penalty waiver in excess of \$25,000 and instead provides that such penalty waivers shall be subject to oversight by the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs. However, the provisions of proposed law concerning the remittance or waiver of penalty shall not apply to any penalty the secretary remits or waives in accordance with departmental rules and regulations promulgated regarding the remittance or waiver of penalties under the department's voluntary disclosure program.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 47:1519(B) and 1520(A)(1), (c), (e), and (g) and (2), (B), and (C); Adds R.S. 47:1519(D) and 1520(A)(3) and (4))