

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **HB 333** HLS 17RS 853

Bill Text Version: **ENROLLED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: June 6, 2017	2:13 PM	Author: JEFFERSON
Dept./Agy.: LA Dept. of Revenue		Analyst: Zachary Rau
Subject: Authorizes Secretary to Require E-Filing of Tax Returns		

REVENUE DEPARTMENT

EN NO IMPACT See Note

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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

Present law provides for the payment of taxes by electronic funds transfer (EFT) and file taxes electronically and allows the secretary of the LA Dept. of Revenue (LDR) to require tax payments by EFT for returns valued at certain amounts. Proposed law repeals present law limiting the value of the return required to be paid for by EFT. Proposed law includes a hardship requirement if the taxpayer can prove that electronic filing and payment would create an undue hardship. Proposed law allows the secretary discretion to require the electronic filing of tax returns without specific limits or requirements, except as provided for in present law regarding individual income tax returns. Present law allows for the waiver of penalties exceeding \$25,000 by the secretary after approval of the Board of Tax Appeals. Proposed law removes the Board of Tax Appeals from the waiver process for penalties exceeding \$25,000 and provides that such waivers be granted by the House Committee on Ways and Means and Senate Committee on Revenue and Fiscal Affairs. Proposed law shall not apply to penalties remitted or waived by the secretary in accordance with rules and regulations under LDR's voluntary disclosure program.

EXPENDITURES	2017-18	2018-19	2019-20	2020-21	2021-22	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

REVENUES	2017-18	2018-19	2019-20	2020-21	2021-22	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

There is no anticipated direct material effect on governmental expenditures as a result of this measure. Proposed law allows the secretary of the LA Dept. of Revenue (LDR) discretion to promulgate rules and regulations regarding procedures and requirements for the electronic filing of tax returns, rather than through statutory changes.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure. Proposed law does not affect tax liabilities in any way.

Senate Dual Referral Rules
 13.5.1 >= \$100,000 Annual Fiscal Cost {S&H}
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H}

House
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Evan Brasseaux

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