HOUSE COMMITTEE AMENDMENTS

2018 Regular Session

Amendments proposed by House Committee on Ways and Means to Engrossed Senate Bill No. 238 by Senator Morrell

1	AMENDMENT NO. 1
2	On page 2, delete line 2 in its entirety and insert the following:
3 4	"includes a substantial understatement of a taxpayer's liability due to a frivolous or fraudulent"
5	AMENDMENT NO. 2
6 7	On page 2, line 3, after "of this" delete the remainder of the line in its entirety and delete line 4 in its entirety and insert the following:
8	"Section, the following terms shall have the following meanings:
9 10 11 12 13	(a) "Substantial understatement" means when the understatement of the amount of tax payable or the overstatement of the amount of tax creditable or refundable exceeds the greater of ten percent of the tax required to be shown for the taxable period on the return, report, claim for refund, or other claim or one thousand dollars.
14 15 16 17 18	(b) "Frivolous position" means any position that is knowingly advanced in bad faith, is patently improper, reflects a desire to delay or impede the administration of Louisiana tax laws by using unreasonable, baseless, unsubstantiated or questionable facts or is identified by the Internal Revenue Service as frivolous.
19 20	(c) "Fraudulent position" means any position taken with the intent to evade taxes or that is a willful attempt to defraud or evade taxes that are due."
21	AMENDMENT NO. 3
22 23	On page 2 line 7, after "of this" and before the comma "," delete "Subsection" and insert "Section"
24	AMENDMENT NO. 4
25 26	On page 2, delete lines 10 through 18 in their entirety and at the beginning of line 19, delete "(9)" and insert "(3)"
27	AMENDMENT NO. 5
28	On page 2, at the beginning of line 21, delete "(10)" and insert "(4)"
29	AMENDMENT NO. 6
30 31	On page 2, delete lines 23 through 27 in their entirety and at the beginning of line 28, delete "(13)" and insert "(5)"

insert "Subsection B of this" AMENDMENT NO. 8 On page 3, delete lines 8 through 13 in their entirety and at the beginning of line 14, de "(3)" and insert "(2)" AMENDMENT NO. 9 On page 3, delete lines 21 through 26 in their entirety and insert the following: "D. For purposes of this Section, the term "preparer" shall mean: (1) Any person who prepares any return, report, claim for refund other claim that is filed with the secretary of the Department of Revenue; (2) Any person who owns or operates a business, the primary activity which is the preparation of any return, report, claim for refund, or other claim that is filed with the secretary of the Department of Revenue, and employs or more persons in such business; or (3) Any person who prepares a substantial portion of a return, report claim for refund, or other claim that is filed with the secretary of Department of Revenue and does not sign as the preparer, but rather has taxpayer sign as if the return, report, claim for refund, or other claim well-prepared. (4) Nothing in this Subsection shall be construed to include in definition of "preparer" either of the following: (a) Any employee who prepares a return, report, claim for refund other claim for the employer by whom he is regularly and continuous employed; (b) An attorney or other tax advisor whose association with a reture report, claim for refund, or other claim is limited to that of rendering advice	1	AMENDMENT NO. 7
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