



corporations, limited liability companies, and limited partnerships who withhold wages from employees or collect sales and use tax and who willfully fail to remit these taxes to the collector.

Proposed law retains present law and authorizes the collector to bring an action before the Board of Tax Appeals or other court of competent jurisdiction to enforce the obligation of taxpayers to remit taxes to the state they have actually collected from others, and authorizes a money judgment for any amounts that were actually collected from others and not remitted to the state.

Proposed law authorizes the Board of Tax Appeals or court to render a judgment for the payment of tax, interest, penalties, attorney's fees, and costs when the collector prevails in an action against a taxpayer that collects, but fails to remit withholding and sales and use taxes.

Present law provides for the suspension of prescription for the assessment of taxes.

Proposed law provides that solely for final adjustments actually made to federal income tax, the period during which prescription is suspended for state income taxes shall run concurrent to the period for which the tax period remains open under federal income tax law.

Present law provides for the prescription of refund claims.

Proposed law suspends the prescriptive period for refunds when the refund relates to the issuance of an overpayment due to an adjustment of income by the Internal Revenue Service under the provisions of the Combat-Injured Veterans Tax Fairness Act of 2016.

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

(Amends R.S. 47:302(K)(7)(b), 1408(E), 1439(C) and (F), 1574.1(E), and 1580(B)(3); adds R.S. 47:340(E)(4), 1436(B)(3), 1561.1(C), and 1623(E)(3))