

2020 Regular Session

SENATE BILL NO. 139

BY SENATOR ALLAIN

TAX/INCOME/PERSONAL. Provides for the extension of state income taxes. (1/1/21)

1 AN ACT

2 To amend and reenact R.S. 47:103(D) and 287.614(D)(3), relative to income tax filing
3 extensions; to provide for a state income tax filing extension when a timely federal
4 extension request has been filed; to provide for submission of the federal extension
5 to the secretary of the Department of Revenue; to provide for an effective date; and
6 to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:103(D) and 287.614(D)(3) are hereby amended and reenacted to
9 read as follows:

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

11 * * *

12 D.(1) The secretary may grant a reasonable extension of time for filing
13 returns, not to exceed six months from the date the Louisiana income tax return is
14 due or the extended due date of the federal income tax return, whichever is later. The
15 secretary ~~may~~ **shall** accept a physical copy of a taxpayer's Internal Revenue Service
16 form requesting an extension of time to file a federal income tax return for the same
17 taxable period as an extension of time to file a Louisiana income tax return ~~or~~ **and**

1 may otherwise provide for the automatic extension of the Louisiana income tax
2 return without the necessity of an additional state form concerning the request for an
3 extension of time.

4 **(2) If a taxpayer was not required to file a Louisiana income tax return**
5 **for the previous taxable period, the taxpayer shall be granted an extension of**
6 **time to file a Louisiana income tax return when the taxpayer receives an**
7 **automatic extension of time to file a federal income tax return for that taxable**
8 **period. The taxpayer shall provide proof of the extension of time to file the**
9 **federal income tax return when the Louisiana income tax return for that**
10 **taxable period is filed.**

11 * * *

12 §287.614. Time and place for filing returns; information concerning federal return;
13 extension of time to file

14 * * *

15 D. * * *

16 (3)(a) The secretary ~~may~~ **shall** grant an extension of time to file a Louisiana
17 income tax return for a specific taxable period if the taxpayer has received an
18 automatic extension of time to file a federal income tax return for that taxable period.
19 The method for taxpayer notification of the secretary that an automatic federal
20 extension was obtained shall be established by rule. The secretary may otherwise
21 provide for the automatic extension of time to file a corporation return not to exceed
22 seven months, or the extended due date of the federal income tax return, whichever
23 is later.

24 **(b) If a taxpayer was not required to file a Louisiana income tax return**
25 **for the previous taxable period, the taxpayer shall be granted an extension of**
26 **time to file a Louisiana income tax return when the taxpayer receives an**
27 **automatic extension of time to file a federal income tax return for that taxable**
28 **period. The taxpayer shall provide proof of the extension of time to file the**
29 **federal income tax return when the Louisiana income tax return for that**

