The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore Heavey.

DIGEST

SB 139 Original 2020 Regular Session Allain

Present law authorizes the secretary of the department of revenue to allow an extension of time to file a Louisiana income tax return if the taxpayer filed an extension of time to file a federal income tax return for that taxable period.

Proposed law requires the secretary to accept the federal extension form provided that the federal form is remitted to the secretary on or before the due date of the tax.

Proposed law requires the secretary to accept an automatic federal filing extension when a taxpayer was not required to file a Louisiana income tax return for the previous tax year provided that proof of the federal extension when the Louisiana income tax return is filed.

Effective January 1, 2021.

(Amends R.S. 47:103(D) and 287.614(D)(3))