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

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DIGEST

SB 498 Original 2020 Regular Session Allain

Present law authorizes the secretary of the Department of Revenue to allow extensions of time to file and pay taxes if the taxpayer makes a request and shows good cause for the extension, however interest will continue to accrue on any amount of tax due until the tax is paid.

Proposed law retains present law and authorizes the secretary of the Department of Revenue to allow extensions of time to file and pay taxes in the event of a gubernatorially declared disaster.

Proposed law authorizes the secretary of the Department of Revenue to allow extensions of time to file and pay taxes in the event of a presidentially declared disaster and further authorizes the secretary to suspend the running of interest for the extended taxes for all or part of the extension period.

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

(Amends R.S. 47:1514)