
SENATE COMMITTEE AMENDMENTS

2020 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Original Senate Bill No. 334 by Senator Allain

1 AMENDMENT NO. 1

2 On page 1, line 2, at the end of the line, insert "(2)(b) and"

3 AMENDMENT NO. 2

4 On page 1, line 3, delete "and 1608" and insert ", 1608, and 1624(F)"

5 AMENDMENT NO. 3

6 On page 1, line 7, after "rates;" insert "to provide for the calculation of interest on certain
7 overpayments; to provide for certain limitations and requirements;"

8 AMENDMENT NO. 4

9 On page 1, line 12, after "1624(A)(1)" insert "and (2)(b)"

10 AMENDMENT NO. 5

11 On page 1, line 13, delete "and 1608" and insert ", 1608, and 1624(F)"

12 AMENDMENT NO. 6

13 On page 2, line 2, after "**actually**" delete the remainder of the line and on line 3 delete
14 "**return**" and insert "**due for the period**"

15 AMENDMENT NO. 7

16 On page 4, delete lines 18 through 21, and insert:

17 **"(3) "Willful disregard" means voluntarily and intentionally acting in violation of**
18 **the tax laws of this state. The secretary shall use this definition of "willful**
19 **disregard" when determining whether a penalty shall be imposed for the ~~willful~~**
20 **~~intent to defraud this state or willful intent to disregard~~ of the tax laws of this state.**
21 **Willful disregard shall be presumed in any instance where a taxpayer fails to**
22 **timely remit tax withheld or collected."**

23 AMENDMENT NO. 8

24 On page 5, line 8, delete "**pass through**" and insert "**compensatory**"

25 AMENDMENT NO. 9

26 On page 5, delete lines 26 and 27, and on line 28 delete "**13:4202**" and insert:

27
28 **"(b) Except as otherwise provided in Subparagraph (2)(a) of this Subsection,**
29 **and notwithstanding any other provision of law to the contrary, beginning**
30 **January 1, 2021, on all refunds or credits, the secretary shall compute and allow**
31 **as part of the refund or credit interest at the rate established for tax obligations**
32 **in R.S. 47:1601(A)(2)"**

33 AMENDMENT NO. 10

34 On page 6, delete line 8, and insert:

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"(2) Notwithstanding any provision of this Section, or any other provision of law to the contrary, interest on a refund of an overpayment of severance tax to an operator whose well qualifies for the severance tax suspension pursuant to R.S. 47:633(7)(c)(iii) or (9)(d)(v) for new horizontal or deep wells shall be paid as follows:

* * *

(b) Interest on refunds made pursuant to this Subsection that are made after the one hundred eightieth day after a properly filed claim for refund or an amended return has been submitted to the department shall be the interest rate provided for in Subparagraph (a) of this Paragraph for the first one hundred eighty days and at the rate ~~established in R.S. 13:4202~~ established for refunds of overpayments in R.S. 47:1624(A)(1)(b) for any period of time in excess of one hundred eighty days in accordance with the provisions of Subsection A of this Section.

* * *

F. Notwithstanding any provision of this Section, or any other provision of law to the contrary, the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required by statute or regulation."