The original instrument was prepared by Leonore Heavey. The following digest, which does not constitute a part of the legislative instrument, was prepared by Curry J. Lann.

DIGEST

SB 498 Engrossed | 2020 Regular Session | Allain

Present law authorizes the secretary of the Dept. 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 Dept. of Revenue to allow extensions of time for the filing of returns and reports and payment of taxes, fees, or service charges in the event of a gubernatorially declared disaster or emergency.

Proposed law authorizes the secretary of the Dept. of Revenue to allow extensions of time for the filing of returns and reports and payment of taxes, fees, or service charges 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)

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Authorizes extensions of time for the payment of fees or service charges in the event of a gubernatorially or presidentially declared emergency.

2. Makes technical changes.