
SENATE FLOOR AMENDMENTS

2020 Regular Session

Amendments proposed by Senator Allain to Reengrossed Senate Bill No. 334 by Senator Allain

1 AMENDMENT NO. 1

2 On page 3, line 6, delete "Negligence" and insert "**Accuracy-related**"

3 AMENDMENT NO. 2

4 On page 3, line 7, after "A." and before "Finding" insert "**(1)**"

5 AMENDMENT NO. 3

6 On page 3, between lines 12 and 13, insert:

7 **"(2)(a) A penalty equal to the amount of the penalty that would be due**
8 **pursuant to Paragraph (1) of this Subsection shall be presumed to apply if the**
9 **taxpayer understates tax liability by ten percent or more but did not**
10 **demonstrate a willful disregard of the tax laws of this state.**

11 **(b) The penalty provided for pursuant to this Paragraph shall not be**
12 **applicable if a taxpayer's understatement was due, not to the negligence of the**
13 **taxpayer, but to other reasonable cause where the taxpayer acted in good faith.**

14 AMENDMENT NO. 4

15 On page 4, line 16, after "**state.**" delete the remainder of the line and delete lines 17 and 18

16 AMENDMENT NO. 5

17 On page 4, line 24, after "**collected**" insert "**from others**"