HOUSE COMMITTEE AMENDMENTS

2020 Regular Session

Amendments proposed by House Committee on Ways and Means to Re-Reengrossed Senate Bill No. 334 by Senator Allain

1 AMENDMENT NO. 1

On page 1, line 2, after "reenact" and before "1603(A)(1)," delete "R.S. 47:1602(A)(4)," and
insert "R.S. 47:1451, 1602(A)(4),"

4 AMENDMENT NO. 2

5 On page 1, line 8, after "overpayments;" and before "to provide" insert "to provide for the 6 waiver of certain penalties by certain collectors;"

7 AMENDMENT NO. 3

8 On page 1, at the beginning of line 13, after "Section 1." and before "1603(A)(1)," delete
9 "R.S. 47:1602(A)(4)," and insert "R.S. 47:1451, 1602(A)(4),"

10 AMENDMENT NO. 4

- 11 On page 1, between lines 15 and 16, insert:
- 12 "§1451. Waiver of penalties

13 A. Except as otherwise provided by law, whenever authorized by R.S. 14 47:1603 or any other provision of law, the state collector determines to may waive 15 or remit the whole or any part of the any penalty provided for failure to file any return at the time it became due, the collector's determination shall be submitted to 16 17 the board for review. If the board finds that the penalty may properly be waived or 18 remitted pursuant to applicable law, it shall approve the action of the collector. 19 Otherwise the board shall reject the proposal to waive or remit, and it shall then be mandatory upon the collector to assess and collect the penalty taxes administered 20 21 by the state collector.

<u>B.</u> Nothing in this Section shall be construed to expand the jurisdiction of the
 board to reconsider or review a waiver of penalties or any other discretionary
 functions of a local collector.

25C. Nothing in this Section shall be construed to expand the jurisdiction26of the board to reconsider or review the state collector's discretionary functions27related to penalties, including the denial of the waiver of any penalty due,28provided that nothing in this Section shall constrain the board's jurisdiction in29a matter pursuant to R.S. 47:1431 concerning whether a penalty is actually due30under the relevant facts and applicable law.

31 * * * *"

32 AMENDMENT NO. 5

On page 1, at the end of line 16, insert a semicolon ":" and insert "penalties related to
 <u>nonpayment or underpayment</u>"

1 AMENDMENT NO. 6

- 2 On page 3, line 17, after "<u>due</u>" delete the comma "," and delete remainder of the line in its
- a entirety and delete line 18 in its entirety and insert "to reasonable cause where the
 taxpayer acted in good faith."
- 5 AMENDMENT NO. 7
- On page 4, line 27, after "presumed" and before "<u>a</u>" delete "<u>in any instance where</u>" and
 insert "<u>when</u>"
- 8 AMENDMENT NO. 8
- On page 4, line 28, before the period "." insert a comma "." and insert "absent a showing
 of good cause"
- 11 AMENDMENT NO. 9
- 12 On page 7, line 5, after "Beginning" and before "any" delete "July 1, 2020" and insert 13 "January 1, 2021"
- 14 AMENDMENT NO. 10
- 15 On page 7, at the beginning of line 6, delete "apply the" and insert "be subject to the 16 provisions concerning"
- 17 AMENDMENT NO. 11
- 18 On page 7, at the beginning of line 11, delete "the effective date of this Act" and insert19 "January 1, 2021,"
- 20 AMENDMENT NO. 12
- On page 7, line 13, after "prior to" and before "should" delete "the effective date of this Act"
 insert "January 1, 2021,"
- 23 AMENDMENT NO. 13
- 24 On page 7, between lines 14 and 15, insert the following:
- 25 "Section 4. The provisions of this Act amending R.S. 47:1451 and 1603 shall be
 26 procedural and interpretive."
- 28 AMENDMENT NO. 14
- 29 On page 7, delete line 15 in its entirety and insert the following:
- 30 "Section 5. This Section and Sections 2, 3, 4, and 6 of this Act shall become31 effective"
- 32 AMENDMENT NO. 15
- On page 7, line 19, after "Sections" and before "of this" delete ", and 5" and insert "2, 3, 4,
 and 6"
- 35 AMENDMENT NO. 16
- 36 On page 7, at the beginning of line 21, delete "Section 5." and insert "Section 6."

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CODING: Words in struck through type are deletions from existing law; words <u>underscored</u> are additions.

1 AMENDMENT NO. 17

2 On page 7, line 22, after "legislature," and before "this" insert "Section 1 of"