

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

2 On page 1, line 2, after "reenact" and before "1603(A)(1)," delete "R.S. 47:1602(A)(4)," and
3 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~~
16 ~~return at the time it became due, the collector's determination shall be submitted to~~
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~~
20 ~~mandatory upon the collector to assess and collect the penalty~~ taxes administered
21 by the state collector.

22 B. Nothing in this Section shall be construed to expand the jurisdiction of the
23 board to reconsider or review a waiver of penalties or any other discretionary
24 functions of a local collector.

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

31 * * *

32 AMENDMENT NO. 5

33 On page 1, at the end of line 16, insert a semicolon ";" and insert "penalties related to
34 nonpayment or underpayment"

1 AMENDMENT NO. 6

2 On page 3, line 17, after "**due**" delete the comma "," and delete the remainder of the line in
 3 its entirety and delete line 18 in its entirety and insert "**to reasonable cause where the**
 4 **taxpayer acted in good faith.**"

5 AMENDMENT NO. 7

6 On page 4, line 27, after "**presumed**" and before "**a**" delete "**in any instance where**" and
 7 insert "**when**"

8 AMENDMENT NO. 8

9 On page 4, line 28, before the period "." insert a comma "," and insert "**absent a showing**
 10 **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 insert
 19 "January 1, 2021,"

20 AMENDMENT NO. 12

21 On page 7, line 13, after "prior to" and before "should" delete "the effective date of this Act"
 22 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."
 27

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 become
 31 effective"

32 AMENDMENT NO. 15

33 On page 7, line 19, after "Sections" and before "of this" delete "2, 3, and 5" and insert "2,
 34 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."

1 AMENDMENT NO. 17

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