

SENATE SUMMARY OF HOUSE AMENDMENTS

SB 498

2020 Regular Session

Allain

KEYWORD AND SUMMARY AS RETURNED TO THE SENATE

REVENUE DEPARTMENT. Provides for tax filing and payment extensions. (gov sig)

SUMMARY OF HOUSE AMENDMENTS TO THE SENATE BILL

1. Technical amendment

DIGEST OF THE SENATE BILL AS RETURNED TO THE SENATE

DIGEST

SB 498 Engrossed

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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)

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