
HOUSE COMMITTEE AMENDMENTS

2020 First Extraordinary Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 37 by Representative Harris

1 AMENDMENT NO. 12 On page 1, line 4, after "limitations;" and before "to provide for an" insert "to provide for
3 applicability;"4 AMENDMENT NO. 25 On page 1, line 7, after "interest;" delete the remainder of the line in its entirety and insert
6 "COVID-19 affected taxpayers; returns for tax years 2019 and 2020"7 AMENDMENT NO. 38 On page 1, at the beginning of line 8, insert "A."9 AMENDMENT NO. 410 On page 1, line 9, after "interest" and before "for" insert "imposed pursuant to the provisions
11 of R.S. 47:1601 and 1602"12 AMENDMENT NO. 513 On page 1, line 11, after "due for" delete the remainder of the line in its entirety and delete
14 lines 12 through 15 in their entirety and insert the following:15 "tax years 2019 and 2020.16 B. The provisions of this Section shall only apply to taxpayers whose health
17 was impacted by COVID-19 or taxpayers who relied on a third party provider for tax
18 filing services whose health was impacted by COVID-19. Any taxpayer claiming
19 the waiver pursuant to the provisions of this Section shall provide documentation to
20 the secretary of the Department of Revenue evidencing the COVID-19 impact on
21 their health or the health of their third party provider for filing services."