
SENATE COMMITTEE AMENDMENTS

2020 First Extraordinary Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Reengrossed House Bill No. 37 by Representative Harris

1 AMENDMENT NO. 1

2 On page 1, delete lines 12 through 14, and insert

3 "provisions of R.S. 47:114(F), 287.655(D), 1601, and 1602 for the late filing of any
4 tax return or the late payment of any tax due in or for 2019 and 2020."

5 AMENDMENT NO. 2

6 On page 1, line 16, change "third-party provider" to "tax preparer"

7 AMENDMENT NO. 3

8 On page 1, line 17, after "COVID-19" insert "if the taxpayer or the taxpayer's tax preparer
9 was diagnosed with COVID-19 on or after March 11, 2020"

10 AMENDMENT NO. 4

11 On page 1, line 18, change "provide documentation to" to "retain documentation that shall
12 be provided upon request to"

13 AMENDMENT NO. 5

14 On page 1, at the end of line 20, and insert:

15 "Application for the waiver shall be in the form prescribed by the secretary.
16 C. The provisions of this Section shall not apply to any tax return filed or any
17 tax payment submitted after November 15, 2021. "