

BY REPRESENTATIVE HARRIS AND SENATORS ABRAHAM, BARROW, BERNARD, BOUDREAUX, BOUIE, CARTER, CATHEY, CLOUD, CORTEZ, FIELDS, HARRIS, HEWITT, JACKSON, JOHNS, LUNEAU, MCMATH, MILLIGAN, ROBERT MILLS, MORRIS, PEACOCK, REESE, SMITH, TALBOT, WARD, WHITE, AND WOMACK

1 AN ACT

2 To enact R.S. 47:1602.2, relative to the Department of Revenue; to require the secretary of
3 the Department of Revenue to waive certain penalties and interest; to provide for
4 limitations; to provide for applicability; to provide for an effective date; and to
5 provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:1602.2 is hereby enacted to read as follows:

8 §1602.2. Waiver of penalties and interest; COVID-19 affected taxpayers; returns for
9 tax years 2019 and 2020

10 A. Notwithstanding any provision of law to the contrary, the secretary of the
11 Department of Revenue shall waive all penalties and interest imposed pursuant to the
12 provisions of R.S. 47:114(F), 287.655(D), 1601, and 1602 for the late filing of any
13 tax return or the late payment of any tax due in or for 2019 and 2020, with an
14 original due date between March 11, 2020 and July 15, 2020.

15 B. The provisions of this Section shall apply only to taxpayers whose health
16 was impacted by COVID-19 or taxpayers who relied on a tax preparer for tax filing
17 services whose health was impacted by COVID-19 if the taxpayer or the taxpayer's
18 tax preparer was diagnosed with COVID-19 on or after March 11, 2020 and on or
19 before July 15, 2020. Any taxpayer claiming the waiver pursuant to the provisions
20 of this Section shall retain documentation that shall be provided upon request to the
21 secretary of the Department of Revenue evidencing the COVID-19 impact on their

1 health or the health of their third-party provider for filing services. Application for
2 the waiver shall be in the form prescribed by the secretary.

3 C. The provisions of this Section shall not apply to any tax return filed or
4 any tax payment submitted after November 15, 2020.

5 Section 2. This Act shall become effective on July 1, 2020; if vetoed by the governor
6 and subsequently approved by the legislature, this Act shall become effective on July 1,
7 2020, or on the day following such approval by the legislature, whichever is later.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____