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 DIGEST

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SB 81 Engrossed

2021 Regular Session

Luneau

Proposed law requires any service recipient who makes or is required to make a return to the IRS relating to payments made to a service provider as remuneration for services provided in this state to file an annual report with the secretary beginning Jan. 1, 2022.

Proposed law requires the annual report to be filed with the secretary on or before Feb. 28th of each year for the preceding calendar year.

Proposed law requires the first annual report to be filed on or before Feb. 28, 2022, for remunerations made during calendar year 2021.

Proposed law authorizes the secretary to grant filing extensions and to waive the annual reporting requirement upon a showing by the service recipient that the annual reporting requirement creates an undue hardship.

Proposed law authorizes the secretary to promulgate rules to implement the provisions of proposed law.

Effective July 1, 2021.

(Adds R.S. 47:114.1)

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Requires the Dept. of Children and Family Services (DCFS) to secure either electronically or by hard copy any information reported to the Dept. of Revenue (DOR) regarding annual reports filed by service recipients.
2. Authorizes the secretary of DOR to share or furnish information with DCFS regarding annual reports filed by service recipients.
3. Makes technical changes.

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the engrossed bill:

1. Delete requirement that DCFS secure either electronically or by hard copy any information reported to DOR regarding annual reports filed by service recipients.
2. Delete authorization for the secretary of DOR to share or furnish information with DCFS regarding annual reports filed by service recipients.