

SENATE SUMMARY OF HOUSE AMENDMENTS

SB 81

2021 Regular Session

Luneau

KEYWORD AND SUMMARY AS RETURNED TO THE SENATE

REVENUE DEPARTMENT. Establishes reporting requirements for businesses and governmental entities using service providers. (7/1/21)

SUMMARY OF HOUSE AMENDMENTS TO THE SENATE BILL

1. House floor amendments deletes House committee amendments and returns bill to posture as it left the Senate.

DIGEST OF THE SENATE BILL AS RETURNED TO THE SENATE

DIGEST

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 January 1, 2022.

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

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

Proposed law authorizes the secretary to grant filing extensions and waive the annual reporting requirement in certain circumstances.

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

Present law (R.S. 46:236.14) requires the Department of Children and Family Services to secure either electronically or by hard copy wages and unemployment compensation information which is required to be submitted to the secretary of the U.S. Department of Labor for entry into the state directory of new hires.

Proposed law retains present law and further requires that the Department of Children and Family Services secure either electronically or by hard copy any information reported to the Department of Revenue regarding annual reports filed by service recipients.

Present law (R.S. 47:1508) requires the confidentiality of tax records and provides for exceptions.

Proposed law authorizes the secretary of the Department of Revenue to share or furnish information with the Department of Children and Family Services regarding annual reports filed by service recipients.

Effective July 1, 2021.

(Amends R.S. 46:236.14(D)(2) and R.S. 47:1508(B)(23); adds R.S. 47:114.1)

Thomas L. Tyler
Deputy Chief of Staff