

**HOUSE COMMITTEE AMENDMENTS**

2022 Regular Session

Amendments proposed by House Committee on Ways and Means to Reengrossed Senate Bill No. 54 by Senator Allain

1 AMENDMENT NO. 1

2 On page 1, line 2, after "R.S. 47:103(D)," and before "relative" insert "287.614(D), and 612,"

3 AMENDMENT NO. 2

4 On page 1, line 3, after "extension for" and before "returns" delete "certain income tax" and  
5 insert "individual, partnership, and fiduciary income tax and corporate income and franchise  
6 tax"

7 AMENDMENT NO. 3

8 On page 1, line 6, after "R.S. 47:103(D)" and before "hereby" delete "is" and insert a comma  
9 ",," and insert "287.614(D), and 612 are"

10 AMENDMENT NO. 4

11 On page 2, after line 7, insert the following:

12 \* \* \*

13 §287.614. Time and place for filing returns; information concerning federal return;  
14 extension of time to file

15 \* \* \*

16 D.(1) The secretary may grant a reasonable extension of time for filing  
17 returns, not to exceed ~~seven~~ six months from the date the Louisiana income tax  
18 return is due or the extended due date of the federal income tax return, whichever is  
19 later.

20 (2) The secretary may accept a photocopy or duplicate original of the  
21 taxpayer's:

22 (a) Federal application for an extension of time to file, or

23 (b) Application for an automatic extension of time to file a federal return.

24 (3) The secretary may grant an extension of time to file a Louisiana income  
25 tax return for a specific taxable period if the taxpayer has received an automatic  
26 extension of time to file a federal income tax return for that taxable period. The  
27 method for taxpayer notification of the secretary that an automatic federal extension  
28 was obtained shall be established by rule. The secretary may otherwise provide for  
29 the automatic extension of time to file a corporation return not to exceed ~~seven~~ six  
30 months, or the extended due date of the federal income tax return, whichever is later.

31 **(4) For taxable periods beginning on or after January 1, 2022, the**  
32 **secretary shall grant an extension of the time to file a Louisiana income tax**  
33 **return provided that the taxpayer timely requested an extension from the**  
34 **Internal Revenue Service to file the federal return for the same period. This**  
35 **extension of time to file shall not exceed six months or the extended due date of**  
36 **the federal income tax return, whichever is later.**

1           **(5) All filing extensions provided pursuant to this Subsection are**  
2           **conditioned upon the filing of the required return within the extension time**  
3           **period. If the required return is not filed within the extension time period, there**  
4           **shall be no extension and any delinquent filing penalty shall be computed from**  
5           **the original due date of the return.**

6                                   \*         \*         \*

7           §612. Extension of time for filing return and paying tax

8                         The secretary may grant an extension of time for filing returns as provided  
9           for in ~~R.S. 47:103(D)~~ or R.S. 47:287.614(D)."