

2026 Regular Session

HOUSE BILL NO. 1039

BY REPRESENTATIVE DESHOTEL

1 AN ACT

2 To amend and reenact R.S. 47:337.26(D)(1)(introductory paragraph),
3 337.67(C)(introductory paragraph) and (1), 337.69(A), and 337.70(C)(3) and to enact
4 R.S. 47:337.26(D)(1)(g) and 337.28(E), relative to local sales and use tax audit
5 procedures; to establish requirements for local collectors; to require collectors to
6 provide written requests for certain documentation; to authorize the suspension of
7 interest and penalties under certain circumstances; and to provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:337.26(D)(1)(introductory paragraph), 337.67(C)(introductory
10 paragraph) and (1), 337.69(A), and 337.70(C)(3) are hereby amended and reenacted and R.S.
11 47:337.26(D)(1)(g) and 337.28(E) are hereby enacted to read as follows:

12 §337.26. Contracts for purposes relating to collection of sales and use taxes

13 * * *

14 D.(1) Prior to initiating an examination or audit of a taxpayer, the local
15 collector shall provide notice of the intent to audit which shall be sent by certified
16 mail to the taxpayer at the taxpayer's last known address. ~~Such~~ The notice shall:

17 * * *

18 (g) Advise the taxpayer that executing a waiver of the prescriptive period
19 pursuant to R.S. 47:337.67(C)(1) is voluntary.

20 * * *

21 §337.28. Collector's authority to determine the tax in certain cases

22 * * *

23 E. Prior to making an estimate of tax due pursuant to Subsection A of this
24 Section, the collector shall provide the dealer with a written request that identifies
25 all books, records, papers, vouchers, accounts, and documents sought for
26 examination pursuant to R.S. 47:337.36. If the collector does not comply with the

1 requirements of this Subsection before issuing an estimated assessment, the
2 assessment shall be considered arbitrary pursuant to R.S. 47:337.28.1.

3 * * *

4 §337.67. Suspension and interruption of prescription

5 * * *

6 C. The running of ~~such~~ the prescriptive period may also be suspended as
7 follows:

8 (1) By means of a written agreement between the taxpayer and the collector
9 made prior to the lapse of ~~such~~ the prescriptive period. If a taxpayer and a collector
10 execute an agreement pursuant to this Paragraph, the parties may suspend the accrual
11 of additional interest or delinquency penalties on unpaid sales and use taxes during
12 the suspension of the prescriptive period.

13 * * *

14 §337.69. Interest on unpaid taxes

15 A. When any taxpayer fails to pay a tax, or any portion thereof, on or before
16 the day where it is required to be paid under the provisions of this Chapter, interest
17 shall be added to the amount of tax due. ~~Such~~ The interest shall be computed from
18 the due date until the tax is paid. The interest shall be an obligation to be collected
19 and accounted for in the same manner as if it were a part of the tax due and ~~can~~ may
20 be enforced in a separate action or in the same action for collection of the tax, ~~and~~
21 Except as provided in R.S. 47:337.67(C)(1), interest shall not be waived or remitted.

22 * * *

23 §337.70. Penalty for failure to make timely return

24 * * *

25 C.

26 * * *

27 (3) The provisions of this Section shall not apply if the taxpayer has paid the
28 amount due under protest in accordance with R.S. 47:337.63, has executed a waiver
29 of prescription and an agreement to suspend the accrual of additional delinquency
30 penalties pursuant to R.S. 47:337.67(C)(1), or has entered into an installment

1 agreement with the department for the payment of the amount due and is in
2 compliance with the terms of the agreement.

3 * * *

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____