

Regular Session, 2014

HOUSE BILL NO. 538

BY REPRESENTATIVE ST. GERMAIN

MTR VEHICLE/DEALERS: Authorizes the vehicle commissioner to extend the time to remit taxes and to waive certain tax penalties

1 AN ACT

2 To amend and reenact R.S. 47:306(E), relative to payment of taxes by vehicle dealers; to  
3 provide for the authority of the vehicle commissioner; to provide for the authority  
4 of the secretary of the Department of Revenue; to provide for extensions for  
5 remitting certain taxes by vehicle dealers; to provide for the authority to waive  
6 certain tax penalties; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:306(E) is hereby amended and reenacted to read as follows:

9 §306. Returns and payment of tax; penalty for absorption

10 \* \* \*

11 E. Payment of tax by a licensed vehicle dealer. Notwithstanding any other  
12 provision of law to the contrary, including the provisions of Subsection A of this  
13 Section, every vehicle dealer licensed pursuant to Title 32 of the Louisiana Revised  
14 Statutes of 1950 who sells a vehicle at retail shall remit all taxes collected pursuant  
15 to R.S. 47:303(B) no later than forty days from the date of sale or ten days from  
16 receipt by the licensed vehicle dealer of the title to any vehicle accepted in trade, if  
17 the title is received by the dealer in excess of thirty days from the date of sale  
18 provided that the deadline for the submission of taxes cannot be extended under this  
19 provision beyond the ninetieth day from the date of the sale. Any licensed vehicle  
20 dealer claiming under this provision an extension for the remittance of taxes beyond

1 the fortieth day from the date of vehicle sale shall document, through a means  
 2 satisfactory to the vehicle commissioner, the actual date that the dealer received title  
 3 to the vehicle accepted in trade. The ~~secretary~~ vehicle commissioner, for good cause  
 4 shown, may extend the time for remitting the taxes for these licensed vehicle dealers  
 5 for a period not to exceed ninety days and may waive penalties on payment of taxes  
 6 by a licensed vehicle dealer who remits the taxes later than forty days.

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#### DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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St. Germain

HB No. 538

**Abstract:** Authorizes the vehicle commissioner to extend the time to remit taxes and to waive certain tax penalties.

Present law provides that every vehicle dealer who sells a vehicle at retail shall remit all taxes collected no later than 40 days from the date of sale or 10 days from receipt of the title of the vehicle accepted in trade by the licensed vehicle dealer if the title of the vehicle is received by the dealer in excess of 30 days from the date of sale.

Present law requires any licensed dealer claiming an extension beyond the 40th day from the date of sale of the vehicle to document to the commissioner of motor vehicles the actual date that the dealer received title to the vehicle accepted in trade.

Proposed law retains present law.

Present law provides that the secretary, for good cause shown, may extend the time for remitting the taxes for these licensed vehicle dealers for a period not to exceed 90 days.

Proposed law changes the authority to grant an extension from the secretary of the Dept. of Revenue to the vehicle commissioner.

Proposed law authorizes the vehicle commissioner, for good cause shown, to waive penalties on payment of taxes by a licensed vehicle dealer who remits the taxes later than 40 days.

(Amends R.S. 47:306(E))

#### Summary of Amendments Adopted by House

##### House Floor Amendments to the engrossed bill.

1. Changed a reference from remittance of the file to remittance of the taxes.