

Regular Session, 2014

HOUSE BILL NO. 1087

BY REPRESENTATIVE MILLER

1 AN ACT

2 To enact R.S. 47:337.23(K), relative to electronic filing and remittance of sales and use  
3 taxes; to authorize the collector of certain taxing authorities to require the electronic  
4 filing and remittance of local sales and use taxes under certain circumstances; to  
5 provide for exceptions; to provide penalties for certain violations; to provide for  
6 effectiveness; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:337.23(K) is hereby enacted to read as follows:

9 §337.23. Uniform electronic local return and remittance system; official record of  
10 tax rates, and exemptions; filing and remittance of local sales and use taxes;  
11 penalties for violations

12 \* \* \*

13 K.(1) Beginning January 1, 2015, the collector for each taxing authority may  
14 require the electronic filing and remittance of local sales and use tax by any taxpayer  
15 required to electronically file or electronically remit state sales and use tax by the  
16 Department of Revenue. If the local collector for a taxing authority chooses the  
17 option of requiring the electronic filing and remittance of local sales and use tax  
18 returns in accordance with the provisions of this Subsection, then all taxpayers  
19 required to collect and remit sales or use tax on taxable events occurring within the  
20 jurisdiction of the taxing authority who are required by the Department of Revenue  
21 to electronically file and remit such taxes shall file all applicable sales and use tax  
22 returns and remittances through the electronic filing options available for such  
23 purposes; however, in cases where the taxpayer can show cause that the electronic  
24 filing of a return and remittance would create an undue hardship on the taxpayer, the

1            collector for the taxing authority may exempt the taxpayer from the requirements of  
2            this Subsection.

3            (2) Failure of a taxpayer to comply with the electronic filing requirements  
4            set forth in this Subsection shall result in the collector for the taxing authority  
5            assessing a penalty of one hundred dollars or five percent of the tax owed on the  
6            return, whichever is greater; however, the total penalty per return shall not exceed  
7            five thousand dollars. The local collector for the taxing authority may waive  
8            remittance and payment of the penalty in whole or in part if the local collector  
9            determines that the failure to comply by the taxpayer was reasonable and was  
10           attributable, not to any negligence on the part of the taxpayer, but for a cause which  
11           is submitted to the local collector in writing.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_