

2015 Regular Session

HOUSE BILL NO. 774

BY REPRESENTATIVE THIERRY

FEES/LICENSES/PERMITS: Provides relative to fees charged by the Department of Revenue

1 AN ACT

2 To amend and reenact R.S. 47:15(16), 105(A) and (B), 299.5, 1507, and 1578(B)(4)(c), and
3 to enact R.S. 47:1578(B)(4)(d) and (e), relative to the Department of Revenue; to
4 provide for installment agreements for the payment of taxes due and to establish
5 associated fees; to establish fees for offset claims; to establish fees for the
6 authentication of tax records; to establish fees and payments required to apply for
7 compromises of judgments; to establish procedures relative to the payment of these
8 amounts; to provide for effectiveness; and to provide for related matters.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 47:15(16), 105(A) and (B), 299.5, 1507, and 1578(B)(4)(c) are
11 hereby amended and reenacted, R.S. 47:1578(B)(4)(d) and (e) are hereby enacted to read as
12 follows:

13 §15. Taxpayer's Bill of Rights

14 There is hereby established a Taxpayer's Bill of Rights to guarantee that the
15 rights, privacy, and property of Louisiana taxpayers are safeguarded and protected
16 during tax assessment, collection, and enforcement processes administered under the
17 tax laws of this state. This Taxpayer's Bill of Rights consists of a statement, in
18 nontechnical terms, of the rights and obligations of the Department of Revenue and
19 taxpayers. The rights afforded taxpayers to assure that their privacy and property are

1 installment payment agreement fees shall be paid to the secretary of revenue. The
2 secretary may adopt rules and regulations in accordance with the Administrative
3 Procedure Act to implement the fee provided for in this Section.

4 (2) If the taxpayer defaults on the installment payment agreement, the
5 secretary shall charge a fee of sixty dollars to reinstate the agreement. Payment of
6 the reinstatement fee shall be made to the secretary of revenue.

7 (3) Notwithstanding the provisions of Paragraph (1) of this Subsection, the
8 secretary shall not charge a fee to enter into a standard installment payment
9 agreement with any taxpayer whose adjusted gross income is less than or equal to
10 twenty-five thousand dollars.

11 (4) Money received by the secretary from fees imposed pursuant to this
12 Section shall be deposited into the state treasury and, after compliance with the
13 requirements of Article VII, Section 9(B) of the Constitution of Louisiana, relative
14 to the Bond Security and Redemption Fund, shall be designated as self-generated
15 revenues of the Department of Revenue.

16 * * *

17 §299.5. Procedure for making offset claims

18 Any agency making an offset claim to the secretary shall make said claim in
19 writing to the office of the secretary and shall include with regard to each claim
20 information required by promulgated rule and regulation of the secretary as provided
21 for in this Part. Such writing shall also include a certification by the agency that the
22 debts for which claims of offset are made are legally collectible, liquidated sums due
23 and owing the agency or due and owing a person and collectible by the agency. The
24 agency shall pay to the secretary a fee of ~~four~~ twenty-five dollars for each offset
25 claim.

26 * * *

27 §1507. Authentication of ~~collector's~~ secretary's records; fees for searching for
28 documents

1 A. The secretary shall establish by rules and regulations promulgated
 2 pursuant to the Administrative Procedure Act, a reasonable fee schedule to collect
 3 fees for authenticating a copy of any document in its records as a true copy, and to
 4 collect fees and costs associated with searching for tax returns and correspondence.
 5 Such fee schedule may be modified by rule or regulation as deemed necessary by the
 6 secretary.

7 B. Authentication. Copies of any rule, decision, or order of the ~~collector~~
 8 secretary, and of any paper or report filed in any office maintained by him in the
 9 administration of this Sub-title, may be authenticated under his signature, and when
 10 so authenticated, shall be evidence in all courts of this state, with the same force and
 11 weight as the originals thereof. For authenticating any such copy, the ~~collector~~
 12 secretary may charge a fee ~~of one dollar (\$1.00)~~ not to exceed twenty-five dollars
 13 ~~which must be deposited to the operating account of his department.~~

14 C. Fees for searching for tax returns. In any case where the taxpayer
 15 requests or authorizes the release of copies of any previously filed tax returns or any
 16 other document subject to the provisions of R.S. 47:1508, the secretary is authorized
 17 to charge a fee, regardless of whether or not the information is located. The fee
 18 associated with searching for any return or document shall not exceed fifteen dollars
 19 for each year or period requested. For a certified copy of a return or other document,
 20 the search fee for each year or period requested shall not exceed twenty-five dollars.

21 D. Money received by the secretary from all fees imposed pursuant to this
 22 Section shall be deposited immediately upon receipt into the state treasury and, after
 23 compliance with the requirements of Article VII, Section 9(B) of the Constitution of
 24 Louisiana relative to the Bond Security and Redemption Fund, shall be designated
 25 as self-generated revenues of the Department of Revenue.

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§1578. Cancellation of lien, privilege, and mortgage; compromises

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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)]

HB 774 Original

2015 Regular Session

Thierry

Abstract: Provides relative to fees charged by the Department of Revenue.

Present law provides for taxpayer election of installment payments for taxes due.

Proposed law sets fees for the establishment of installment agreements at \$105 fee for a standard installment agreement and a \$60 fee for defaults. Authorizes the department to promulgate rules and regulations in accordance with the APA to implement proposed law.

Present law provides for a \$4 fee to be charged for offset claims.

Proposed law increases fees for offset claims from \$4 to \$25 per claim.

Present law provides for a \$1 fee for the authentication of records.

Proposed law increases the fee for the authentication of records from \$1 to an amount not to exceed \$25 and establishes fees to be paid for the searching for tax records.

Present law provides for compromises of judgments.

Proposed law establishes a \$186 nonrefundable application fee for compromises of judgments and requires a nonrefundable initial payment of 20% of the amount of the offer in compromise.

(Amends R.S.47:15(16), 105(A) and (B), 299.5, 1507, and 1578(B)(4)(c); Adds R.S. 47:1578(B)(4)(d) and (e))