
HOUSE COMMITTEE AMENDMENTS

2015 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 721 by Representative Ivey

AMENDMENT NO. 1

On page 1, line 3, after "1604.2" and before "and to repeal" insert a comma "," and insert "to enact R.S. 47:1508(B)(37),"

AMENDMENT NO. 2

On page 1, at the beginning of line 5, insert "to require the publication of certain information by the Department of Revenue;"

AMENDMENT NO. 3

On page 1, line 8, after "reenacted" and before "to read" insert "and R.S. 47:1508(B)(37) is hereby enacted"

AMENDMENT NO. 4

On page 2, line 14, after "Appeals." and before "January" delete "Beginning on" and insert "Notwithstanding the provisions of R.S. 47:1508, beginning"

AMENDMENT NO. 5

On page 2, line 15, after "secretary," and before "open" insert "shall be"

AMENDMENT NO. 6

On page 2, line 16, after "inspection, and" delete the comma "," and delete the remainder of the line and at the beginning of line 17, delete "each such waiver"

AMENDMENT NO. 7

On page 2, line 17, after "report." and before "This" insert the following:

"Approval of a waiver of penalties exceeding fifty thousand dollars by the secretary shall be conditioned on the taxpayer's consent to publication of information the secretary deems necessary regarding the waiver in the department's annual report."

AMENDMENT NO. 8

On page 2, at the beginning of line 20, delete "concerning" and insert "regarding"

AMENDMENT NO. 9

On page 2, line 20, after "under the" delete the remainder of the line and insert "department's"

AMENDMENT NO. 10

On page 3, line 3, after "Appeals." and before "January" delete "Beginning on" and insert "Notwithstanding the provisions of R.S. 47:1508, beginning"

1 AMENDMENT NO. 11

2 On page 3, line 4, after "secretary," and before "open" insert "shall be"

3 AMENDMENT NO. 12

4 On page 3, line 5, after "inspection, and" delete the comma "," and delete the remainder of
5 the line and at the beginning of line 6, delete "each such waiver"

6 AMENDMENT NO. 13

7 On page 3, line 6, after "report." and before "This" insert the following:

8 "Approval of a waiver of penalties exceeding fifty thousand dollars by the secretary
9 shall be conditioned on the taxpayer's consent to publication of information the
10 secretary deems necessary regarding the waiver in the department's annual report."

11 AMENDMENT NO. 14

12 On page 3, at the beginning of line 9, delete "concerning" and insert "regarding"

13 AMENDMENT NO. 15

14 On page 3, line 9, after "under the" delete the remainder of the line and insert "department's"

15 AMENDMENT NO. 16

16 On page 3, between lines 17 and 18, insert the following:

17 "§1508. Confidential character of tax records

18 * * *

19 B. Nothing herein contained shall be construed to prevent:

20 * * *

21 (37) Beginning January 1, 2016, the sharing, furnishing, or publishing of a
22 complete record of all waivers of penalties granted by the secretary that exceed fifty
23 thousand dollars in the department's annual report. Any taxpayer who accepts the
24 remittance or waiver of penalties shall be deemed to have consented to the
25 publication of the complete record of the remittance or waiver of penalty in the
26 department's annual report. This provision shall not apply to any penalty the
27 secretary remits or waives in accordance with rules and regulations promulgated
28 pursuant to the Administrative Procedure Act regarding the remittance or waiver of
29 penalties under the department's voluntary disclosure program.

30 * * *"

31 AMENDMENT NO. 17

32 On page 4, line 28, after "may" delete the comma "," and delete the remainder of the line in
33 its entirety

34 AMENDMENT NO. 18

35 On page 5, line 6, after "Appeals." and before "January" delete "Beginning on" and insert
36 "Notwithstanding the provisions of R.S. 47:1508, beginning"

1 AMENDMENT NO. 19

2 On page 5, line 8, after "inspection, and" delete the comma "," and delete the remainder of
3 the line and at the beginning of line 9, delete "R.S. 47:1508 and 1508.41, each such waiver"

4 AMENDMENT NO. 20

5 On page 5, line 10, after "report." and before "This" insert the following:

6 "Approval of a waiver of penalties exceeding fifty thousand dollars by the secretary
7 shall be conditioned on the taxpayer's consent to publication of information the
8 secretary deems necessary regarding the waiver in the department's annual report."

9 AMENDMENT NO. 21

10 On page 5, line 12, after "Act" and before "the" delete "concerning" and insert "regarding"

11 AMENDMENT NO. 22

12 On page 5, line 13, after "under the" and before "voluntary" delete "department of revenue's"
13 and insert "department's"

14 AMENDMENT NO. 23

15 On page 5, delete lines 25 through 27 in their entirety and insert the following:

16 "provisions of this Part or any rules and regulations of the department, when the
17 secretary finds that a taxpayer did not have intent to defraud the state, the secretary
18 may assess a penalty equal to ten percent of the tax deficiency found to be due as a
19 result of the taxpayer's negligence."

20 AMENDMENT NO. 24

21 On page 6, line 2, after "laws of" and before the comma "," delete "the state of Louisiana"
22 and insert "this state"

23 AMENDMENT NO. 25

24 On page 6, line 3, after "to" and before "percent" delete "twenty five" and insert "twenty-
25 five"

26 AMENDMENT NO. 26

27 On page 6, at the beginning of line 4, delete "subsection" and insert "Subsection"

28 AMENDMENT NO. 27

29 On page 6, line 7, after "by" and before "percent" delete "twenty five" and insert "twenty-
30 five"

31 AMENDMENT NO. 28

32 On page 6, line 8, after "laws of" delete the remainder of the line and from the beginning of
33 line 9, delete "Louisiana" and insert "this state"

34 AMENDMENT NO. 29

35 On page 6, line 9, after "to" and before "percent" delete "twenty five" and insert "twenty-
36 five"

- 1 AMENDMENT NO. 30
- 2 On page 6, line 28, after "or" and before "dollars" delete "thirty five" and insert "thirty-five"