

2015 Regular Session

HOUSE CONCURRENT RESOLUTION NO. 19

BY REPRESENTATIVE STOKES

A CONCURRENT RESOLUTION

To urge and request the Department of Revenue to accept an individual taxpayer's copy of his extension of time to file his federal income tax return with the United States Internal Revenue Service as the taxpayer's application to file for an extension of time to file his state income tax return.

WHEREAS, R.S. 47:103(D) authorizes the secretary of the Department of Revenue to grant a reasonable extension of time for filing Louisiana income tax returns; and

WHEREAS, R.S. 47:103(D) further authorizes the secretary to accept an extension of time to file a federal income tax return for the same taxable period as an extension of time to file a Louisiana income tax return; and

WHEREAS, the secretary has promulgated rules for filing income tax extensions that require an individual taxpayer to request a state filing extension by submitting an electronic application via the Department of Revenue's website, tax preparation software, or any other electronic method authorized by the secretary; and

WHEREAS, electronic filing may be onerous for persons who do not have access to computers and the internet; and

WHEREAS, many individual taxpayers who are filing for an extension of their state income tax return have also filed a request with the United States Internal Revenue Service for an extension of time within which to file his federal return; and

WHEREAS, the State of Louisiana should strive to maintain fairness and equality in treatment to different taxpayers.

THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby urge and request the secretary of the Department of Revenue to accept an individual taxpayer's copy of his extension of time to file his federal income tax return with the United States Internal Revenue Service as the taxpayer's application to file for an extension of time to file his state income tax return.

BE IT FURTHER RESOLVED that a copy of this Resolution be transmitted to the secretary of the Department of Revenue.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE